

Administration
Report of the Manipur
1945-46

Administration Report.

LIST OF CONTENTS

Part I

	Page		Page
1 Geographical	1	18 Forestry	12
2 Population	1	19 Budget	14
3 Revenue	2	20 Fisheries	14
4 General	2	21 Foreigners' Office	15
5 The Ruling Family	3	22 War Fund Committee and National War Front	16
6 List of Visitors	3	23 Manipur Maintenance	19
7 General Administration	4	24 Registration of Deeds	19
8 Land Revenue	4	25 Registration of Vehicles	20
9 Rental Office	5	26 Medical	21
10 Military Police	6	27 Veterinary	22
11 Civil Police	6	28 Education	24
12 Judicial	7	29 Public Works	27
13 Jail	8	30 Water-Works	28
14 A.R.P. and War Injury Compensation	10	31 Hydro-Electric	28
15 Guns in the Hills	10	32 Agriculture	30
16 Arts and Crafts	11	33 Small Savings Scheme	30
17 Press	11		

PART II—Statistical Tables

	Page		Page
I High Officials	..	XXVIII Hill Criminal Cases	viii
II Temperature	ii	XXIX Hill Civil Cases—Original Suits	xii
III Rainfall	ii	XXX Hill Miscellaneous Cases	xii
IV Revenue Civil Cases—Original Suits	ii	XXXI Hill Criminal Appeals	xiv
V Revenue Civil Cases in Jiribam—Original Suits	iii	XXXII Hill Civil Appeals	xiv
VI Revenue Civil Cases—Execution	iii	XXXIII Interdistrict Cases	xiv
VII Revenue Sale Cases	iii	XXXIV Collection of Forest Revenue	xv
VIII Revenue Sale Cases in Jiribam	iv	XXXV Miscellaneous Collection	xvi
IX Land Revenue Appeals	iv	XXXVI Valley Budget Receipts	xvii
X Land Revenue Appeals—H.H.'s Revisional Court	iv	XXXVII Valley Budget Expenditure	xviii
XI Annual Statement of Land Revenue	v	XXXVIII Actuals of Hill Tribes Budget	xviii
XII Annual Statement No. 2 of Land Revenue from Jiribam	vi	XXXIX Assets and Liabilities	xviii
XIII Strength and Details of the Military Police	vi	XL Medical Relief—Valley	xix
XIV Number and Nature of Crimes in the Valley	vii	XL I Medical Relief—Hills ..	xix
XV Working of Civil Police	viii	XLII Deaths from Contagious Diseases amongst animals	xx
XVI Criminal Cases	viii	XLIII Results of Preventive Inoculation amongst animals	xx
XVII Criminal Appeals	viii	XLIV Animals treated in Hospital	xx
XVIII Criminal Appeals—H.H.'s Revisional Court	ix	XLV Animals treated on tour	xxi
XIX Civil Cases—Original Suits of Judicial Department	ix	XLVI Statistical Returns of Primary Schools	xxi
XX Civil Cases—Execution	ix	XLVII Statistical Returns of High and Middle Schools	xxi
XXI Civil Appeals	x	XLVIII Expenditure on State Works—Valley	xxii
XXII Civil Appeals—H.H.'s Revisional Court	x	XLIX Do .. Hills	xxiv
XXIII Miscellaneous Cases	x	L Do on Water Works	xxv
XXIV Miscellaneous Cases—H.H.'s Revisional Court	xi	LI Do on Property in British India	xxv
XXV Miscellaneous Cases—President of the Durbar's Court	xi	LII B Indian Acts and Rules Adopted in the State	xxv
XXVI Income Tax Appeals	xi	LII Arts and Crafts Balance Sheet	xxvi
XXVII Number and Nature of Crimes—Hill Courts	xii	LII Hydro-Electric Balance Sheet	xxvii
		LII Manipur Maintenance Balance Sheet	xxviii

ADMINISTRATION REPORT

1945-46

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PART I

CHAPTER I—INTRODUCTION

GEOGRAPHICAL.

The Manipur State lies between latitude 23°50' and 25°30' north and longitude 93°10' and 94°30' east, and is bounded on the north by the Naga Hills, on the east by Burma, on the south by the Chin Hills (Burma) and the Lushai Hills and on the west by Cachar. The area of the State is 8,638 square miles, some 700 of which form the central valley of Manipur, which is inhabited by Meiteis, Manipuri Mosalmans, Lois, Foreigners and some Nagas, such as Kabuis, Marings, etc. The remaining area of over 7,938 square miles consists of mountainous and hilly country inhabited by Nagas, Kukis and other hill tribes.

The valley is about 2,600 feet above sea-level with drainage from north to south. In the hill area the highest mountains rise to nearly 10,000 feet above sea-level.

The principal rivers in the State are the Imphal and the Barak. Of these the former with its tributaries drains the valley, the hills immediately surrounding it and the southern hills, and the latter the northern and western hills. The Imphal river flows through the Chin Hills and the Kale valley into the Chindwin River; the Barak River flows through Cachar and the Surma valley into the lower Brahmaputra.

The valley of Manipur is dotted with lakes and marshes, many of which dry up in the hot weather. Some of the larger lakes, however, retain water throughout the year, the largest being the Loktak, some 8 miles long and 5 miles broad after the annual rains.

POPULATION.

According to the 1941 census the population of the State was 5,12,127 of whom 3,37,555 were inhabitants of the valley, 1,68,133 of the Hills and 6,139 of Jiribam. The population of Imphal and its suburbs was 1,10,947.

REVENUE.

The Revenue of the State during the war years was inflated owing to the conditions then prevailing and the receipts accruing from the Manipur Maintenance Organisation. It is, therefore, of little use to quote a quinquennial average as has been done in previous years. In the year under report the revenue reached its peak and amounted to Rs. 83,14,530. At the end of the year invested balances totalled Rs. 33,37,000. The year was particularly notable in that H. M. the King Emperor was graciously pleased to remit the annual tribute Rs. 50,000 in recognition of the State's part in the war, a recognition which was appreciated to the full by the people of Manipur.

GENERAL.

The year under report saw the successful termination of the A.R.M. organisation. It is appropriate to place on record the deep debt of gratitude which the Darbar owe to Dr. Bor and Mr. Butter for the magnificent help which these officers gave to the State in administering this scheme for Government assistance. Without their help the State, and particularly the Hill areas, could never have come through the chaos created in Manipur by the war or returned to peaceful enjoyment of their lands as rapidly as they have done.

With the termination of hostilities and the departure of the army from the State, the vast problem of the payment of compensation for houses which had been destroyed in Imphal area by allied troops fell to be dealt with. Arrangements were made with the Lands and Hirings Service to deal with such claims which totalled some 25,000 and it is sincerely hoped that the system for check and for the submission of claim which has been introduced with the agreement of that service will enable payments to be made expeditiously.

The year under report saw the termination of the Manipur Maintenance Organisation and the handling of essential commodities was entrusted to authorised agents. A system of Local Committees for each Leikai was inaugurated by which these committees are made responsible for the distribution of the local quota among the house holders in the Leikai. On the whole this system has worked well and it is believed that available supplies of kerosine, cloth, salt, and yarn are distributed as fairly as is possible.

In the Hills Mr. Shaw held charge of the Ukhru Sub-division and Mr. Menzies of the Tamenlong Sub-division. Recovering as the Hill areas were from the effects of the war, it was not possible to inaugurate any new administrative reforms worthy of note. The Hill peoples themselves showed a commendable aptitude to settle down to their old life after the upheaval of the war years. There is however little doubt that the increase in the circulation of money on the Hills has made the younger men

dissatisfied with the old conditions under which a bare livelihood could be obtained from Jhum cultivation and this is reflected in the increasing desire to settle to wet rice cultivation and a more secure existence. The State is making every effort to meet this by granting permission for new villages where wet rice can be developed and particularly among the Kukis a large number have already left the interior hills and settled in such areas as the Khuga and Chakpi valleys.

THE RULING FAMILY.

During the period under report H. H. the Maharaja of Manipur was on tour for 106 days visiting Wangu, Kakching, Papan, Moirang, Bishenpur, Palle, Manipur Road, Delhi, War-affected villages of Ukhru area and Shillong.

His Highness attended the meeting of the annual session of the Chamber of Princes during the period, at Delhi.

His Highness visited the War-affected areas of Litan, Lambui, Ukhru, Khangkui, Nungsang, Mollen, Kason-Khulen, Khonglo, Waiphei, Maklang Mambasi, Chatsat, Singlet, Hundung, Maku, Nungam Lamkhai etc.

On the collapse of Germany pompous Victory unfurled the Victory Flag; the Victory Celebration lasted for four days together, the principal items being Prayers, Feeding the poor, Religious procession, Horse race, Dancing by Hillmen, Fire works of the Army, Illuminations, Manipur Hockey, Cycle Polo of Maharaja's team Vs. Brig. Officer's team, Hockey, Manipuri Dancing, Boat race.

During the period under report H. E. the Governor of Assam visited Manipur State and was entertained with Boat Race etc.

On the Victory of the Allies over Japan there were another V (J) Celebrations lasting for three days followed by unfurling Flag, Football, Distribution of sweets to the School boys and girls, Religious procession at the Palace and Dances on the barge at Palace Moat accompanied with grand Fire works of the Army.

Throughout the year M. K. Priyabrata was on active service.

LIST OF VISITORS WHO VISITED THE STATE DURING THE YEAR.

1. General Sir Claude Auchinleck, the Commander-in-chief, India.
2. His Excellency the Governor of Assam and Lady Clow.
3. Dr. N. L. Bor, D. Sc., C. I. E., I. F. S., Director, Assam Relief Measures.
4. R. C. R. Cumming, Esqr., C. I. E., I. P., Inspector-General of Police, Assam.
5. Col. S. L. Bhatia, M. C., M. A., M. D., (Cantab), F. R. C. P. (London), F. R. S. (Edin.), I. M. S., Inspector-General of Civil Hospitals, Assam.
6. F. E. Cormack, Esqr., B. Sc., C. I. E., I. S. E., Chief Engineer, Northern Assam Area.
7. Mr. Devi Doyal, B. A., I. S. E. Chief Engineer, Northern Assam Circle.

8. Khan Bahadur S. A. Majeed, B. A. (Oxon), Bar-at-Law, Director, Posts and Telegraphs, Assam.
9. H. P. Barua, Esqr., B. E., I. S. E., Superintending Engineer, Upper Assam Division.
10. R. C. Woodford, Esqr., Director of Agriculture, Assam.

CHAPTER II—ADMINISTRATION.

GENERAL ADMINISTRATION.

During the year under report Mr. Lydall, i. c. s., of the Indian Political Service and Capt. Pearson of that service were Presidents of the Manipur State Darbar from 1st July, 1945 to 5th November, 1945 and from 6th November, 1945 to 30th June, 1946 respectively. Sjt. H. Birahari Singh held the post of Assistant P. M. S. D. (State Office) throughout the year.

The Administrative Darbar held 43 meetings. A list of British Indian Acts, Rules and Ordinances introduced in the State during the year under report is given in Appendix LII and that of high state officials in Appendix I.

LAND REVENUE.

Sjt. R. K. Setu Singh, B. A., Sub-Deputy Collector, was Land Revenue Officer throughout the year and he held the charge of Paddy Collection work in addition to his work throughout the year under report.

Sjt. Prafulla Chandra Chatterjee, B. A., Sub-Deputy Collector, was Land Settlement Officer upto 1-1-46 and from 2-1-46 he was on leave and did not rejoin. From 2-1-46 Sjt. R. K. Setu Singh, B. A., Sub-Deputy Collector held the charge of Land Settlement Officer in addition to his duties. The charge of the Office was common to both the Officers. But its management was entrusted to the Land Settlement Officer.

Sjt. Ch. Lala Singh, B. A., Asstt. Sub-Deputy Collector, and one senior-most Kanangoes were dismissed in the year under report.

Sjt. Prafulla Chandra Deb, B. A., Sub-Deputy Collector, held the charge of the Resettlement Operation of Manipur State with effect from 24-6-1946. He is known as Settlement Officer.

The Office Staff has been running with 13 clerks and 20 Chaprassis.

The Field Staff remained at 5 Kanangoes and 31 Amins. In addition to their ordinary duties they were engaged in measurement of houses occupied by the Military and assessment of Rental thereon. One extra permanent Amin has been appointed for the Mayang Imphal Tahsil Office, vide D. R. No. 21 of 3-4-46 in the year under report.

In the Darayabadi Survey 16,021 Bighas (5,296.198 acres) of land were measured and 6,73,010 Bighas (2,22,482.644 acres) of land were already under Rayatwari settlement.

The Collection Staff has been running with 5 Tahsildars, 5 Clerks, 36 Mohorers and 73 Peons. 10 temporary Mohorers were appointed—2 in each of 5 Tahsil Offices, vide D. R. No. 12 of 28-11-45. Two literate Peons were temporarily appointed in Imphal West Tahsil Office for realisation of shop-site tax, vide D. R. No. 11 of 31-10-45.

The rate of assessment of Land Revenue has been increased by 50% the pro-war rate of Land Revenue, vide D. R. No. 16 of 16-1-46. The percentage of current revenue collection in the valley during the year was 80.343% receipts, excluding Rs. 2,781.6.0 credited, after the year closed, totalled Rs. 7,51,115/- and comprised Rs. 1,13,229/- of arrear demand and Rs. 6,37,886/- of the current demand, Rs. 67,128/- of arrear demand, and Rs. 29,608/- of the current demand being remitted as irrecoverable. Remission thus totalled Rs. 96,736/-.

Sale cases in respect of 27,562 defaulting estates were instituted in order to realise Rs. 1,60,186/- Of this amount Rs. 83,591/- was realised before the date of sale and Rs. 13,572/- by sale, Rs. 25,647/- being remitted as irrecoverable. During the year sale cases in respect of 19,627 estates were disposed of and cases in respect of 7,935 remained pending.

Land Settlement Cases for disposal numbered 35,812. Of this 11,816 were finished and 23,996 remained pending. The figures of case work are given in Appendices IV, VI, VII, and of Land Revenue Collection in Appendix XI.

RENTAL OFFICE

Sjt. W. Yumjao Singh, State Claims Officer was in charge of this department throughout the year under the President, Manipur State Darbar. Sjt. Rajkumar Manisama Singh was appointed as Assistant Rental Officer on the 17th December, 1945 and worked as a Rental Payment Officer with a staff of :—

1. One Cash Book Clerk.
2. Three Rental Payment Clerks.
3. One Chaprassi.

This staff was meant to end in June 1946. But an extension has been made for another six months by His Excellency, Agent to the Crown Representative, vide P. M. S. D.'s Memo No. 1372-4 D, dated 31-7-46. During this time this staff was paying Rentals for all the non-derequisitioned areas and all the arrears of payment that could not be made in time on account of the absence of the payees.

This payment is managed by one clerk and one chaprassi under the Assistant Rental Officer. The following statement will show the amount of the year's transaction.

Amount of drawal.	Amount paid.	Cash Balance.
Rs. 8,34,951/-	Rs. 8,33,939/-	Rs. 1,012/-

In this year 442 Rental Cases were tried out of which 372 cases were disposed of and 70 cases were struck off.

As soon as Sjt. W. Yumjao Singh has been made State Claims Officer assisted by the 5 Tahsildars, his claims staff was opened in the month of December 1945 with the following staff :—

1. 5 Claims Clerks.
2. 6 Rental Amins.
3. 3 Chaprassis.

4. One Clerk and two Rental Amins were appointed for three months with effect from 10-6-46.

During the year claims cases of 21 villages were submitted by the Tahsildars and the same were checked by the Claims Officer, claims work is now rapidly progressing.

CHAPTER III—PROTECTION.

MILITARY POLICE.

During the year under report Mr. G. A. Webster, I. P., continued to hold charge of the State Military Police Department upto 20-10-45. Mr. E. F. Lydall, I. C. S., President Manipur State Darbar held command from 20-10-45 to 5-11-45 and Mr. F. F. Pearson, M. B. E., I. P. S., President, Manipur State Darbar held command from 5-11-45 upto the end of the year. Both of the aforesaid officers were assisted by Sjt. Kh. Dhanachandra Singh, Inspector of Police.

Sjt. Thingujam Amubi Singh remained as Subedar of the S. M. P. until 6-6-46 and Sjt. Sagolsem Gaudhar Singh acted as Offig. Subedar from 7-6-46 upto the end of the year.

A detail of the force is attached.

The total cost of the maintenance of the force was Rs. 73,619.2-3.

CIVIL POLICE.

Mr. G. A. Webster, I. P., Superintendent of Police, Manipur State held the charge of the Civil Police Department from the beginning of the year under review up to 21-10-45 and Mr. E. F. Lydall, I. C. S., President, Manipur State Darbar from 21-10-45 to 5-11-45 and Mr. F. F. Pearson, M. B. E., I. P. S., President, Manipur State Darbar from 5-11-45 up to the end of the year.

Inspite of the sanction of the reorganisation scheme the strength were upto 30-9-45, 1 Inspector, 4 Sub-Inspectors, 8 Asst. Sub-Inspectors, 1 Station writer and Pound keeper and 67 Constables in the permanent establishment, and 2 Sub-Inspectors, 12 Asst. Sub-Inspectors, 4 Literate Constables and 4 Constables in the temporary establishment. From 1-10-45 the reorganisation scheme was worked out and the sanctioned strength were accordingly increased to 1 Inspector, 9 Sub-Inspectors, 21 Asst. Sub-Inspectors, 1 Station writers and 93 Head Constables, and 93 Constables. Several temporary Police staff

were then retrenched and the discharged officers and men were absorbed in the reorganised permanent establishment. Besides these, there was a temporary Price Control Police staff of 4 A. S. I.s and 4 P. C.s which was later on reduced to 2 A. S. I.s and 2 P. C.s from 1-4-46

There was also a sanctioned strength of 238 village Chowkidars (10 of them in Jiribam) giving a ratio of Police, including village Chowkidars, to population of 1 to 9289.

There were Police Stations—one at Imphal, one at Thoubal, one at Bishenpur, one at Mayang-Imphal and another at Jiribam. In addition to the out-posts at Mao and Pallel, a third out-post was opened at Kangpokpi from 29-10-45 to facilitate better controlling over traffic on D-M Road. Three temporary Police out-posts—one at Buri-bazar, one at Lamisang and another at Sawombung and Ningel successively were opened for nearly 5 months to suppress crimes which rose high by November and December, 1945 and which formed a public panic. Indeed the scheme of these temporary out-posts was effective and it was with the help of these out-posts that crime could be brought back to normal condition.

Of the cost of Rs. 1,90,391-7-3 a sum of Rs. 1,76,791-9-0 was spent on establishment pay, Rs. 1,390-8-0 on temporary establishment, Rs. 1,278-15-0 on S. P.'s T. A., Rs. 296-6-0 on leave pay, Rs. 2,207-11-0 on establishment T. A. and Rs. 8,126-6-3 on contingencies.

Two appendices are appended herewith giving particulars of crimes committed during the year and of the work done by the Police to suppress crime.

JUDICIAL.

Judicial Department of the State comprises, within its fold, the Chief Court, the Cheirap Courts, the Sadar Panchayet Courts, the Court of Mauzadar, Jiribam and 13 Rural Panchayets. The Chairman, Chief Court, is the head of the department and in the year ending 30th June, 1946, Sjt. Kamakhya Ram Borooh, B. L., held office as Chairman, Chief Court.

During the first eleven months in the year under report the number of courts discharging judicial functions remained the same as before. But with effect from the 1st of June, 1946, the Cheirap Court and the Sadar Panchayet Court were split up so that now there are two Cheirap and two Sadar Panchayet Courts, which are designated First and Second Courts of the Cheirap and Sadar Panchayet. Sjt. O. Thambal Singh, B. L., and Sjt. Y. Chaoba Singh with Sjt. O. Niladhwaja Singh as President form the Cheirap 1st Court and Sjt. M. K. Tikendradhwaja Singh and Sjt. H. Angouba Singh, B. A., with Sjt. Kh. Nongyai Singh as President constitute the Cheirap Second Court. The Sadar Panchayet 1st Court is presided over by Sjt. Ng. Syamkishore Singh and includes two other members, viz. Sjt. Th. Madhummangol Singh and Sjt. A. Boudhamani Singh while Sjt. Koireng Singh

as President and Sjt. H. Iboongoyaima Singh, B. A., and Sjt. A. Tombi Singh as members form the 2nd Court.

Both the Cheirap Courts exercise concurrent jurisdiction with the same powers as were vested in the original Cheirap Court. But for the sake of convenience the Cheirap 1st Court tries the cases of the territories lying east of the Imphal river while the Second Court usually tries the cases of the places to the west of the river. Similar are the arrangements in the case of the new Sadar Panchayet Courts also.

The proposals for the reform of Rural Panchayets are pending consideration of the Darbar. Realization of the fines by the Rural Panchayets has shown a satisfactory progress in the year under report.

Sjt. S. Kharaba Singh, Member of the Sadar Panchayet Court, retired from service on 1-3-46 and in his place Sjt. A. Tombi Singh, Offg. Head Clerk of the Palace Office, was appointed in officiating capacity. He is still holding the post.

In the Chief Court, Sjt. R. K. Bhaskor Singh, Judge, took leave for 4 months with pay from 1-5-46 and in his place Sjt. A. Iboongotomeha Singh, B. L., has been officiating as a Judge of the Court.

The Chief Court sat on 249 days in the year.

During the year Sjt. Kamakhya Ram Borooh, B. L., Chairman, went out on tour on 4 days, Sjt. R. K. Bhaskor Singh on 4 days, Sjt. Lairenmayum Iboongohal Singh, B. L., on 9 days and Sjt. A. Iboongotomeha Singh, B. L., on 2 days.

This year the Bishenpur Panchayet functioned in a temporary shed as the court building was demolished as a result of enemy attack in Manipur. Mahomedan Panchayet also carried on their work in a private house till 17-4-46 and since then they were sitting in the Mahomedan L. P. School at Lilong with permission granted by the E. M. Sanction of P. M. S. D for provision of funds for the construction of the two houses has been sought for.

JAIL

There is only one jail in the State, it is at Imphal. It was opened in 1892 and has a capacity of 390 male prisoners and 15 female prisoners.

In the year under report Sjt. Sougaijam Sonorendra Singh, B.A., Darbar Member, held charge.

The Jail staff consist of 1 Jailer, 4 Asst. Jailers, 1 Chief Head Warder, 4 Head Warders, 4 Senior Warders, 27 Warders and 10 Temporary Warders and 4 other servants.

The number of prisoners remaining from the previous year was 156 male convicts, 70 male undertrials, 12 male lunatics and four female lunatics.

The following prisoners were admitted during the year under report:—

Prisoners	1945-46		1944-45	
	Male	Female	Male	Female
Convicts	167	4	289	3
Undertrials	531	9	558	5
Civil prisoners	24	...	4	...
Lunatics	23	1	13	3
Total	745	14	864	11

Out of the total number of 610 undertrial prisoners (including 70 from the previous year) 121 were convicted, 441 were released, 1 died and 47 remained pending trial. The period of detention of the undertrial prisoners before conviction or release was 26·9 days as against 17·7 days in the previous year.

Daily average of prison population	...	209·16
" " of sick	...	11·8
Escaped convicts and undertrials	...	16
Recaptured " and "	....	21
Escaped prisoners returned on their own accord	...	3
Convicts with sentence of three weeks or less	...	7
" under age of 16 years	...	3
" with sentence of whipping	...	11

The following prisoners were in Jail on the 30th June, 1946

	1945-46		1944-45	
	Male	Female	Male	Female
Convicts	131	...	156	...
Undertrials	47	...	70	...
Civil	1	...	...	...
Lunatics	14	1	13	4
Total	193	1	239	1

Out of these 165 were Manipuri Hindus, 11 Manipuri Mahamadans, 11 Manipuri Nagas, 4 Foreign Hindus and 4 Foreign Mahamadans.

During the year under report, 7 were punished for offences committed while in the Jail as against 17 in the previous year. 1 convict, 1 male lunatic, 3 female lunatics and 1 undertrial died in Jail Hospital as against 5 in the previous year. No convict was transferred to foreign Jail as against 3 in the previous year.

During the year under report prisoners were distributed in men-days as follows:—

	1945-46	1944-45
Labour outside the Jail	16,344	20,362
Jail garden	4,794	3,076
Jail workshop	9,754	5,072
Jail service	6,258	6,196

	1945-46	1944-45
Sent to court	486	566
Undertrials	15,304	20,338
Cell & Lunatics	4,852	4,186
Civil prisoners	109	50

During the year under report receipts from Jail were as follows:—

	1945-46	1944-45
Daily labour	Rs. 8,022-8-0	7,717-10-0
Duries and Newar etc.	„ 406-8-0	743- 3-0
Mustard oil and cake	„ 221-4-0	43- 8-0
Civil prisoners' diet money	174-0-0	23- 2-8
Miscellaneous	„ 5-4-0	764- 3-6
Realised from contractors and refunded to the State	} 8,018-14-0	...
Caution money	„ 700-0-0	...
Total	Rs. 17,548 6-0	9,291-11-2

A sum of Rs. 56,703-7-4 pies were spent on the purchase of raw materials as against Rs. 1,68,751-9-10 pies in the previous year.

The total cost of the Jail Establishment, upkeep etc. amounted to Rs. 29,154-14-0 as against Rs. 19,480-8-0 in the previous year.

A. R. P. AND WAR INJURY COMPENSATION.

The state from its own funds paid Rs. 8,245/- as compensation under the War Injuries Ordinance and Rs. 1,415-15-0 as charges for the A. R. P. Establishment during the year under report. The total expenditure under this is therefore Rs. 9,660-15-0.

GUNS IN THE HILLS.

(1) In Sadar there are 348 Guns, 130 Guns held by Kukis, 125 by Mao Nagas, 30 by Maram Nagas, 12 by Kacha Nagas, 8 by Khoirao, 4 by Tangkhuls, 3 by Marings, 4 by Chirus and 3 by Koirengs and the rest by other tribes.

(2) In Sadar there are 14 Loan Guns.

(3) In Sadar 103 Jap. rifles are issued to the villagers for protection of crops up to 31-12-46.

(1)	348
(2)	14
(3)	103
(1) Sadar	Total 465
(2) Tamenglong	„ 479
(3) Ukhru	„ ... 290
	Grand Total ... 1,234

CHAPTER IV—INTRODUCTION.

ARTS & CRAFTS.

During the year under report Sjt. A. Ibotomeha Singh, B. A., B. L., held charge of this Department upto 8-5-46 and the charge for the rest of the period was under Sjt. M. Radhamohan Singh, B. A.

During the year the Department dealt solely with Textile distribution and maintenance of Textile controlled orders with a small staff consisting of 4 Clerks including Sjt. Y. Nilamani Singh as a Head Clerk.

The total drawal from the State was Rs. 28,66,179-8-9 against which a sum of Rs. 29,15,172-7-8 was credited to the State. After 30th June, 1946 a sum of Rs. 67,877-14-2 was also credited to the State. This amount was purely the sale proceeds for the goods paid by this Department during the year under report. So this Department has brought to the State a profit of Rs. 1,17,170-13-1 only.

The Statement of account for this Department is included at Appendix LIV.

PRESS.

Sjt. M. Radhamohan Singh, B. A., Offg. Darbar Member, and Sjt. L. Gopai Singh, B. A., continued to be in charge of the State Press as its Member-in-charge and Superintendent respectively throughout the year.

The Press had one double-demy cylinder printing machine and various other machines for cutting, ruling, paging and perforating. To meet increasing demands, arrangements were made for acquiring one platen printing machine, two type-writers, one high-speed duplicator and one electric starting motor and for enlarging the staff as well.

This report, the State budget, books, forms and other requirements for State departments were printed, as usual, at the State Press. 55,000 copies of various text books and court fee stamps worth more than Rs. 2,00,000 were also printed. Besides, additional works for the A. R. M., the National War Front, the Small Savings Scheme etc., had to be done at short notices. Moreover, outside firms who used to supply ruled paper for making blank books at the State Press in pre-war days failed to do so. Consequently, the State Press managed with its own ruling machine to rule all the blank books for State departments.

Despite the shortage of machinery and other requisites (being foreign made) the Press increased its output by intensive working and increasing working hours: the machine and binding sections worked from 8-30 a. m. on all week days.

The sale proceeds of books supplied by the State Press amounted to about Rs. 10,000.

FORESTRY.

Charge :—Sreejut Arambam Iboongotomcha Singh, B. A., B. L., Member, Manipur State Darbar, continued to hold charge of the Forest Department up to the 7th May, 1946 and Sreejut Waikhom Chaoba Singh, B. A., Member, Manipur State Darbar took charge of this Department with effect from the 8th May, 1946 and continued to hold charge of it up to the end of this financial year. Sjt. Arambam Iboongotomcha Singh was on tour for 26 days and Sjt. Waikhom Chaoba Singh was on tour for 6 days.

Sreejut R. K. Bijoychandra Singh, B. A., D. D. R., continued to hold charge of the post of the State Forest Officer in his officiating capacity throughout the year under report. He was on tour for 64 days.

Sreejut Moirangthem Gunamani Singh continued to hold charge of the Jirimukh Range Office in his officiating capacity as Range Officer for the period from 1-7-45 to 25-9-45 and from 29-2-46 to 30-6-46 and Sreejut Ngairengbam Shamo Singh was in charge of this office in his officiating capacity as Range officer for the period from 26-9-45 to 28-2-46.

Cases :—There were 38 cases pending at the beginning of the year and during the year under report 532 cases were filed and reported. Out of these cases 502 were disposed of and 68 cases remained pending in the evening of the 30th June, 1946. Over and above these there were 47 Offence Reports pending at the beginning of the year and 179 Offence Reports were reported during the year under report. Out of these Offence Reports 184 Offence Reports were disposed of and 42 Offence Reports remained pending. 54 Notices, 586 Parawanas and 116 Warrants were issued during the year under report. 8 Appeals were preferred against the order of the Forest Member, Manipur State Darbar.

Reserves :—Three State Forest Reserves namely (1) Khema Chingjin to Nongreng Chingjin (vide D. R. No. 3 of 27.2.46), (2) Burmah Border Forest – Yangowpokpi-Lochao Forest reserve (vide D. R. No. 11 of 3.4.46) and (3) Cheklapai (vide D. R. No. 2 of 12.12.45) were constituted during the year under report and there was no change in the working plan. The collection under this head including the sale of fuel coupes and arrear of Rs. 250/- only was Rs. 7,424.9.0 as against the sum of Rs. 75,304.8.6 collected in the previous year.

Grass Mahals :—The system of assessing the valley village land and the fishery as grass Mahal still continued during the year under report. An attempt was made to demarcate all the grass Mahals in the valley but demarcation could not be completed during the year under report. Out of the arrear demand of Rs. 10,813/- a sum of Rs. 1,797/- only was collected and a sum of Rs. 1,500/- only was remitted and a sum of Rs. 7,516/- remained uncollected. The total

collection under this head including arrear is Rs. 53,830/- as against the sum of Rs. 86,309/- collected in the previous year.

Toll Stations :—Running departmentally of two toll stations namely Sekmai and Sawombung continued as reported in the previous year. The collection under this head including the collection from Sekmai and Sawombung Toll stations (the total collection of these two toll stations being Rs. 7,455-13-0) was Rs. 22,360-10-0 as against the sum of Rs. 39,274-5-9 collected during the previous year.

Jiri-Borak Forests :—The Jiri-Borak Forests continued to be run by the State through her own Forest Department. The royalty received from the Divisional Forest Officer, Cachar Division, on account of the $\frac{3}{4}$ share of the royalty collected by him on the Forest produce of Jiri-Borak Forests was Rs. 5,170-5-0 as against the sum of Rs. 5,112-2-0 in the previous year. The royalty and monopoly fee collected at Jirimukh Range Office and Jirighat Beat Office was Rs. 29,529-8-0 only as against the sum of Rs. 26,641-6-0 collected in the previous year.

Monopoly :—Jade mine remained unsold as before. The collection under this head was Rs. 1,920-0-0 only.

Lime pits :—The Manipur Lime pits were sold on monopoly basis as before. The sale proceeds of this monopoly was Rs. 5,900-0-0 as against the sum of Rs. 6,375-0-0 collected during the previous year.

Misc. Forest Revenue :—Issuing of permits to cut bullock and timbers from the unclassed state forests in the valley (i. e. Khasland) on payment of royalty and monopoly fee and realisation of surcharge fees on forest produce extracted from the settled land according to schedule rates were continued. The revenue collected under this head during the year under report was Rs. 7,965-13-9 only and a sum of Rs. 615-6-9 was remitted.

Compounding fee :—Compounding fee realised from the accused entangled in forest Offence cases was Rs. 1,836-4-6 but a sum of Rs. 80/- only remained uncollected during the year under report.

Tera Mahal :—Tera Mahals were sold by public auction as before. The revenue collected under this head amounted to Rs. 1,476-0-0 as against the sum of Rs. 1,447-0-0 collected in the previous year.

Receipt and Expenditure :—The total sum of Forest Revenue collected during the year under report was Rs. 1,39,173-10-3 including Salt revenue, House rent and Fine etc. and the actual expenditure was Rs. 60,539-5-10 including salt contingency.

Salt Revenue :—The revenue of Manipuri Salt is realised by auctioning the salt wells individually. The salt revenue collected during the year under report was Rs. 2,043-0-0 as against the sum of Rs. 1,977/- collected in the previous year.

A statement showing the collection of Forest and Salt revenue for the year 1945-46 is enclosed herewith.

CHAPTER V—COLLECTION.

BUDGET.

The total revenue of the State was Rs. 83,14,529/8/- compared with Rs. 66,28,251/4/10 in the previous year and the opening balance on 1-7-45 was Rs. 23,79,202/12/5. The budget estimate of the total revenue was Rs. 94,32,532/14/-. Actual revenue was thus less than the estimated figure by Rs. 11,18,003/6/-. The total expenditure was Rs. 68,32,271/10/2 compared with Rs. 48,26,283/3/6 and the closing balance on 30-6-46 was Rs. 22,12,127/10/10. The budget estimate of the total expenditure was Rs. 87,47,607/8/-. Thus the actual expenditure was less than the estimated expenditure by Rs. 19,15,335/13/10.

The actual receipts under the following heads in A exceeded and in B fell below the estimated ones :—

- A (1) Land Revenue by Rs. 95,736/8/3
- (2) Hill tribes by Rs. 12,991/3/3
- (3) Foreigners' Office by Rs. 1,12,075/11/-
- (4) Forest Department by Rs. 7,693/9/-
- (5) Miscellaneous by Rs. 56,773/8/11
- (6) State works by Rs. 32,092/3/5
- (7) Jail by Rs. 3,829/8/-
- (8) Registration Department by Rs. 9,284/12/-
- (9) Refund of Advance by Rs. 370/-
- (10) Arts and Crafts by Rs. 2,75,993/7/8

- B (1) Administration by Rs. 4,51,624/2/9
- (2) Law and Justice by Rs. 14,205/11/3
- (3) Manipur Maintenance by Rs. 12,30,390/5/9
- (4) Water Rate by Rs. 7,129/10/-

Appendices XXXVI to XXXIX give details of receipts and expenditure and Appendix XL of Assets and Liabilities.

FISHERIES.

The State fisheries lie mostly in the southern half of the valley. They number nearly four hundred and range from small village fisheries to extensive ones. These are under the control of the President, Manipur State Darbar. Particulars about the income made to the State during the year under report from fishery Auction Sale are given in Appendix XXXV, Miscellaneous Collection.

FOREIGNERS' OFFICE.

1. Charge :—Maulvi Quazi Mahamed Wali Ullah, B. A., offg. Member of the State Darbar continued to hold charge throughout the year under report. He was on tour for 30 days in the year.

There are five main branches in the works of the Foreigners' Department, viz (I) Foreigners' Tax and Grazing Fees, (II) Income Tax and Trading Licence Fees, (III) Cattle Export, (IV) Sales Tax on Cigarettes and Biris, vide D. R. No. 7 of 2-2-46 and (V) Cart and Export Tax.

The total collection of the Department was Rs. 5,18,109.11-0 against the budget estimate of Rs. 2,00,000/- in the year under report. Besides, National Savings Certificates of the face value of Rs. 12,880/- were also received towards payment of Income-tax from some defaulters.

2. Foreigners' Tax and Grazing Fees :—Foreigners' Tax is levied at the rate of Rs. 5/- a year on each male adult foreigner who stays in the State more than a week. Grazing fees are levied at the rate of Rs. 1/1/- per year for each buffalo and As. 1/12/- for each head of cattle owned by foreigners. Officials on duty and distinguished visitors are exempted from payment of Foreigners' Tax, vide D. R. No. 15 of 29-5-46.

The year opened with an arrear demand of Rs. 4,810/9/- The current demand was Rs. 4,145/4/- as against Rs. 3,732/12/- of the previous year. The total demand was therefore Rs. 8,955/13/-.

During the year Rs. 2,520/1/- of the arrear demand and Rs. 3,797/- of the current demand in all Rs. 6,317/1/- were collected as against Rs. 4,335/8/- collected in the previous year. The total amount remitted in the year under report was Rs. 1,518/8/-.

3. Income Tax and Trading Licence Fees—Income Tax is levied from both foreigners and State Subjects. Profits are reckoned on the turn-over of the assessee and Income Tax is levied on the profits so calculated at the rates in force in British India. Profits are assumed at 20% of the total proceeds of the annual transaction. Trading Licence Fees are chargeable on the Foreigners' Trading in the State at Rs. 25/- and Rs. 10/- a year according to the size of the business in addition to any income tax payable. Trading Licence fees for a year are payable within the same year.

The year opened with an arrear demand of Rs. 5,55,607/8/3. The current demand was Rs. 3,75,819/6/- So the total demand was Rs. 9,31,426/11/3 against Rs. 9,28,863/3/3 of the previous year.

During the year under report Rs. 88,041/3/- of the arrear demand and Rs. 1,05,121/14/- of the current demand was collected. Rs. 5,851/3/- was remitted in the year under review. The outstanding balance on 30-6-46 was Rs. 7,32,413/4/3. National Savings Cor-

tificates of the face value of Rs. 12,880/- was received towards the payment of Income Tax from some defaulters.

The low collection was due firstly to the assessees having exhausted their earnings, secondly to almost one and all assessees appealed against the assessment, lastly to the fact that serving of notices and realisation of taxes from the foreign merchants and contractors residing outside the State took much time.

4. Cattle Export Tax :—An export tax of Rs. 10/- a buffalo, Rs. 8/- a bullock and Rs. 5/- a pony is levied on all such animals exported from the State or through the State from either Burma or British India.

There was no export of animals from or through the State in the year under report.

5. Sales Tax on Cigarettes and Biris :—Sales Tax is imposed on imported cigarettes at 4 anna on each packet of 10 low brand cigarettes, ½ anna on each packet of 10 high brand cigarettes, vide D. R. No. 7 of 2-2-46 and 4 anna on one packet of biris, vide D. R. No. 19 of 8-5-46. Rs. 2,89,203/2/- was collected in the year under report. -

6. Fino and Process Fee :—Rs. 925/9/- was collected.

WAR FUND COMMITTEE AND NATIONAL WAR FRONT.

His Highness the Maharajah of Manipur continued to be the Leader of Manipur State National War Front throughout the year under report.

Sjt. L. M. Iboongohal Singh, B. A., B. L., continued to be the Hon. Secretary, Manipur State War Fund Committee and Organiser, National War Front throughout the year under report.

At the beginning of the year under report the following remained on the Committee.

Sjt. R. K. Bhaskor Singh, Judge, Chief Court.
 „ S. Somorendra Singh, B. A., Jail Member, Manipur State Darbar.
 „ L. M. Iboongohal Singh, B. A., B. L., Judge Chief Court.
 „ S. Nodiachanda Singh, B. A., Registration Member, M. S. D.
 „ W. Chaoba Singh, B. A., P. W. D. Member, Manipur State Darbar.
 Maolavi Quazi Md. Wali Ullah, B. A., Offg. Foreigners' Member.
 Sjt. M. Radhamohon Singh, B. A., Offg. Education Member, M. S. D.
 „ O. Niladhajwa Singh, President, Cheirap Court.

19 meetings were held during the year under report.

Rs. 215/11/- was collected of which Rs. 190/11/- was from the valley and Rs. 25/- from the Hill.

Activities :—The result of the "Government Prize Bond draw" which was held on 13.7.45 in Bombay and which was published in the Statesman was translated into Manipuri and published widely throughout Manipur.

On the occasion of the unconditional surrender of Japan, the Manipur State War Fund Committee celebrated Victory (J) Days from 16.8.45 to 19.8.45 in the following programme.

On the 16th August 1945 at 3-30 p. m., H. H. the Maharajah unfurled the victory flag and delivered a speech. Mr. C. Gimson, C. I. E., I. C. S., Political Agent, Mr. E. F. Lydall, I. C. S., President, Manipur State Darbar and many European and Indian gentlemen were present on the occasion. All the State Offices, Palace including Sree Gobindajee's temple and President, Manipur State Darbar's Bungalow were illuminated.

On 17.8.45 at 8-0 a. m. several poor persons were fed and sweets were distributed amongst the students.

On 18.8.45 at 5-0 p. m. a friendly football match between civil and military was played and at 8-0 p. m. dancing on barge in the Palace moat was held.

On 19.8.45 at 7-30 p. m. Victory Naga Dance was held in the President, Manipur State Darbar's compound. This Dance was concluded with a bonfire burning the effigy of a Japanese general.

V. (J) Day celebrations were held at the Hill sub-divisions.

Small Savings Week was observed from 21.11.45 to 27.11.45.

All the members of the Manipur State War Fund Committee held public meetings to induce the public to buy National Savings Certificates and form Savings Groups in all the bazars of Manipur within this Savings Week. *

The Manipur State War Fund Committee resolved that from 17.12.45 to 23.12.45 be observed as a Red Cross Week.

Rs. 687/- was collected for the Red Cross Fund.

A general meeting of the Red Cross was also held under the presidency of Mr. C Gimson, C. I. E., I. C. S., Political Agent, in the State Office Darbar Hall at 3-0 p. m on the 20th December, 1945.

Capt. F. F. Pearson, I. P. S., M. B. E., President, Manipur State Darbar, Judges, Chief Court, Darbar Members and other high officials of the State and people from all parts of the State attended the meeting.

In response to P. M. S. D.'s Memo No S. G. 58/45/21/6940 G/ dated 4.12.45 copies of the letter No 21124 A. dated 22.11.45 from 256 L of C Sub-area regarding selection of civilian candidates for training for a regular Commission in the Indian Army were published.

Small Savings Week was observed from 11.2.46 to 17.2.46 and all the members of the Committee travelled in the various bazars of Manipur to do propaganda and to sell National Savings Certificates.

National War Front :—

2 general meetings of the Manipur State National War Front were held during the year under report.

The 1st general meeting of the National War Front was held under the presidency of Mr. E. F. Lydall, I. C. S., President, Manipur State Darbar. Mr. J. H. Butter, I. C. S., Asst. to the Political Agent in Manipur, Judges, Chief Court, Darbar Members and other high officials of the state and people from all parts of the valley attended the meeting. Speeches were made on various subjects.

The following resolutions were passed unanimously.

(i) It is resolved by this general meeting of the National War Front that the following dates fixed by the Manipur State War Fund Committee for 2 Savings Weeks be approved.

(a) From 21.11.45 to 27.11.45.

(b) From 11.2.46 to 17.2.46.

It is further resolved that the State of Manipur will co-operate and try her level best to make these Savings Weeks a grand success.

(ii) Resolved that the general meeting of the National War Front record their appreciation for the services of the A. R. P. personnel (paid and unpaid) who helped the military units and state peoples.

(iii) This general meeting of the National War Front record their appreciation of the bravery and successful manoeuvres of the armies of the United Nations in invading Germany causing its total collapse and they look forward to equal success against Japan.

(iv) Resolved that this general meeting of the National War Front record their appreciation of the good morale of the state servants who peacefully served the state when the Manipur valley was besieged by the enemy.

The 2nd general meeting of the Manipur State National War Front was held under the presidency of Mr. C. Gimson, C. I. E., I. C. S., Political Agent, in the State Office Darbar Hall at 3-0 p. m. on 27th October, 1945. The attendance was as large as in the former one. Speeches were made on various subjects.

The following resolutions were passed :—

(i) This meeting records its appreciation of the generous remission in perpetuity of the tribute of Rs.50,000/- payable by the state of Manipur and conveys its heartfelt thanks to His Majesty, the King Emperor.

(ii) This meeting expresses its heartfelt joy over the successful conclusion of hostilities and congratulates the civil and military personnels of the United Nations on their successful war efforts.

(iii) This meeting records its appreciation of the noble deeds performed by the martyrs in the 2nd world war against the Axis powers and grieves for the death of these heroes and condoles with the bereaved families.

CHAPTER VI.

MANIPUR MAINTENANCE.

1. The State Trading organisation continued to handle the State's imports of Salt and Sugar and to distribute those commodities to the Dealers in Bazars all over the Valley and important Hill Stations. This organisation ceased to handle Wheat Products i.e. Atta and Flour from 1st February, 1946 and Kerosine Oil from 1st March, 1946 and handed over to the Private Agents appointed by the Darbar as Wholesale Dealers.

2. The State Lorry Fleet still continued to carry all Civil Supplies from Dimapur to Imphal and was able to meet the needs of Private Traders and of the State till 1st February, 1946 from which date the State Darbar handed over to the Manipuri Drivers' Union with an agreement that they would carry all State Goods at a fixed rate approved by the President, Manipur State Darbar.

3. Towards the end of the year this organisation took over the handling of Cloth and Yarn. This has now been put into the hands of a Syndicate of Private Traders.

4. With the end of Financial Year 1945-46 the M. M. Organisation was dissolved and all quotas of Controlled Goods are now handled by Private Traders. The Organisation has during its existence been of the very greatest value to the State and great credit is due to Mr. Butter, I. C. S., Asst. to P. A., who was largely responsible for its organisation and administration and to the Head Clerk of the Office, Sjt. R. K. Jogen-dra Singh and all members of the Staff who worked loyally to make it the success it was.

The Statements of the accounts for this Department are included in Appendix LVI.

CHAPTER VII.

REGISTRATION OF DEEDS.

Sjt. Sanjenbam Nodiachand Singh, B. A., Darbar Member, continued to hold charge of the Registration and Vehicle Tax Departments throughout the year, assisted by a Sub-Registrar attached to this Office.

The Registration Member was on tour for 3 (three) days and the Sub-Registrar for 43 (forty three) days during the year.

During the year under report 5,998 documents were presented for registration as against 4,237 in the previous year. Of these 5,082 were

registered, 487 were refused and 429 remained pending. The corresponding figures for the previous year were 3,699, 302 and 236 respectively.

The fees realised on account of registration of deeds during the year amounted to Rs. 22,660/5/- in stamp, inclusive of land sale fee, court fee, duplicate copy fee, judgment copy fee, fees for unclaimed deeds and visit fee. The corresponding figure for the previous year was Rs. 16,020/3/-.

During the year 1,227 registration miscellaneous cases were filed to the Registration Member. Of these 870 were disposed of and 357 remained pending. 126 Registration visit cases, to be effected at private houses, were filed and all of them were disposed of by the Sub-Registrar. 17 appeals were filed to the Registration Member against the orders of the Rural Panchayets. Of these 10 were disposed of and 7 remained pending.

It may be noted in this connection that the number of deeds submitted for registration and disposed of and the number of miscellaneous cases filed and disposed of and the amount received as registration fees etc. are all record figures which were never attained before in this Department.

REGISTRATION OF VEHICLES.

A tax is imposed on all bicycles and tricycles at the rate of Rs. 5/- and Rs. 3/- respectively. This tax is renewable at the commencement of each financial year. But persons registering new cycles after the 31st December of any year need only pay half the tax for the remainder of that financial year. The collection of this tax is undertaken by the Registration Department.

During the year under report 2,082 new cycles were registered of which 2 were tricycles and 49 cycles were caucelled for various reasons. The total number of the registered cycles at the end of the year was 12,375.

The year opened with an arrear demand of Rs. 45,537/8/- of which Rs. 4,244/- was collected (inclusive of Rs. 28/- paid into the State Office after the 30th June, 1946). Rs. 513/- was collected on account of late payment fines (including Rs. 2/8/- paid into the State Office after the 30th June, 1946). A sum of Rs. 205/- was remitted. A sum of Rs. 8,384/- was written off by the Darbar, vide D. R. No. 2 of 22-5-46. The uncollected balance of the arrear was Rs. 32,704/8/-.

The current demand was Rs. 54,692/8/- of which Rs. 28,082/8/- was collected (inclusive of Rs. 52/8/- credited to the State Office after the 30th June, 1946). A sum of Rs. 1,799/- was collected on account of late payment fines (inclusive of Rs. 3/8/- credited to the State Office after the 30th June, 1946). A sum of Rs. 245/- was remitted. The uncollected balance of the current demand was thus Rs. 26,365/-. On the 30th June, 1946 the total arrear outstanding therefore amounted to Rs. 59,069/8/-. A sum of Rs. 11,950/- was collected on account of fines for infringement of Vehicle tax Rules.

The total collection during the year was therefore Rs. 46,570/8/- inclusive of fines against Rs. 34,034/8/- in the previous year.

During the year under report 632 cases were filed, out of which 430 were disposed of and 202 remained pending.

A tax is imposed on all private motor lorries plying on the State Roads except those possessing a permit to ply on the Dimapur-Manipur Road, at the rate of Rs. 160/- annually and Rs. 50/- quarterly. The collection of this tax is undertaken by the Registration Department. The Political Agent in Manipur is the Registering Authority of all motor vehicles in the State.

During the year under report a sum of Rs. 250/- was collected as motor vehicles tax.

CHAPTER VIII.

MEDICAL.

The Civil Surgency was held by the following officers :—

- (i) Major S. M. Gupta from 1-7-45 to 16-12-45.
- (ii) Dr. P. K. Nandi from 17-12-45 to 30-6-46.

Valley :—

The charge of the Civil Hospital, Imphal, was held by the following doctors :—

- (i) Dr. L. Kirti Singh from 1-7-45 to 28-9-45.
- (ii) Dr. Th. Tonsena Singh from 29-9-45 to 30-6-46.

There were 21 doctors including 2 lady doctors working during the period, but one doctor returned from Military service and joined his duty on 11-6-46. There were 22 compounders of which 4 are under suspension due to irregular conduct.

The vaccination staff consisted of 1 Inspector, 1 Sub-Inspector and 19 vaccinators.

The T. B. Hospital at Chingmeirong was re-opened on the 14th June, 1946 afternoon.

1,12,371 outdoor and 1,160 indoor patients were treated during the year against 66,909 and 1,142 respectively of the last year.

105 major and 1,765 minor operations were performed during the year against 79 and 958 respectively of the last year.

222 delivery and 5 antenatal cases were attended by the Lady doctors, Nurses and Midwives during the year including Hill.

218 Anti-Rabic cases were treated during the year. This involved a heavy expenditure. Each treatment costs Rs. 6/4/- for anti-rabic vaccine only.

11,305 primary and 6,241 re-vaccination were performed during the year as against 8,296 and 9,277 respectively of the last year.

There were outbreaks of Cholera but no Small-Pox during the year. The number of cases and deaths are as follows :—

- (i) Cholera 36 cases 14 deaths.
- (ii) Small-Pox Nil Nil.

Hill :—

The dispensary at Saibam was abolished and opened at Tongnoupal.

58,112 outdoor and 317 indoor cases were treated during the year as against 47,641 and 214 respectively of the last year.

357 minor operations were done during the year.

8,493 primary and 6,943 re-vaccination were performed during the year as against 7,405 and 8,917 respectively of the last year.

There was one Cerebro Spinal Meningitis case in hill village in Khuga Valley and 11 cases in Tamenglong area with 7 deaths.

There were cases of epidemic of Cholera and Small-Pox during the year. The number of cases and deaths are as follows :—

(i) Cholera 8 cases 4 deaths.

(ii) Small-Pox 6 cases 2 deaths.

General remarks :—

Imphal Civil Hospital, was visited by His Excellency the Governor of Assam on 4-6-46 and by the Inspector General of Civil Hospitals, Assam on 26-10-45 and 27-10-45.

The buildings of nearly all outlying dispensaries suffered damage during the years of war. Many of the outlying dispensaries are being housed in semi-permanent buildings and in some places the quarters of the staff are anything but comfortable due to proper quarters not having been built as yet.

The process of rehabilitation of the Medical Department which suffered badly during the years of war is in progress though the speed is slow.

X-Ray installation of the Imphal Civil Hospital which was somewhat damaged had been repaired and put in action.

Imphal Civil Hospital has been provided with an ambulance van by the State which has done very useful work.

The figure of delivery cases shown are mostly attended in private quarters. Very few delivery cases come to Civil Hospital. More antinatal work is necessary and it is being impressed with midwives and lady doctors.

The Imphal Civil Hospital had no nurse during the period. One nurse was sent out for training at Dacca and has returned after appearing in the examination, recently.

Statements of medical relief afforded during the year both in valley and in Hills are appended herewith.

VETERINARY.

1. Sreejut Waikhom Chaoba Singh, B. A., Darbar Member, held charge of the Veterinary Department and Sreejut Konthoujam Rajdhon Singl continued to officiate as the Veterinary Officer throughout the year under report. The V. O. was on tour for 49 days during which he travelled 1,259 miles and visited 70 villages.

Sreejut Kh. Birachandra Singh, offg. T. A., was on tour for 157 days during which he travelled 1,234 miles and visited 561 villages.

Sreejut S. Tomba Singh, S. Compounder was on tour for 29 days during which he travelled 311 miles and visited 40 villages.

Treatment of diseases :—

2. Table No. 1 shows the number of deaths from contagious diseases during the year under report.

The total number of deaths as compared with those of the previous year was as follows.

(a) Kind of animals	Current year	Previous year
Equine	17	2
Bovine	347	1,205
Other	75	11

(b) Surra :—Among the Equine there were 16 deaths of the disease during the year under report as against 2 during the previous year. This disease was diagnosed microscopically.

(c) Anthrax :—One Polo-pony died of this disease at Laishangthem Leikai (Imphal) as against nil during the previous year.

(d) Black-quarter :—This disease was reported from 4 places as against 5 places during the last year. 29 Bovines died as against 35 during the previous year.

(e) Rinder-pest :—This disease was continuing from the previous year (i.e. 1944-45) and prevailed up to the end of Sept. 1945. 82 animals died of this disease during the year as against 953 during the previous year.

(f) Foot and mouth disease :—This disease was continuing up to the end of September, 1945 from the previous year. It again broke out in the middle part of March, 1946 and prevailed more or less throughout the year. 111 deaths were reported by touring staffs and village Choukidars as against nil during the previous year, amongst the old and debilitated animals and calves.

(g) Fowl Cholera :—This disease broke out in the veterinary compound and 5 fowls died of this disease during the year as against nil during the previous year.

(h) Other sources which are not of contagious nature :—124 deaths were reported by village Choukidars as against 217 deaths during the previous year. There might be many more deaths which were not reported.

Table No. 2 :—It shows the summary of the result of preventive inoculation.

(a) Rinder-Pest :—During the year under report 82 cattle died before inoculation was held. This disease was reported from 3 villages. 1,865 Bovines were inoculated with Anti-Rinder-Pest serum alone method. As the result of it the disease could not spread out any more.

(b) Black-Quarter :—This disease was reported from 4 places during the year. 29 Bovines died of the disease as against 35 during the previous year. 289 Bovines were inoculated with Sero-Vaccine Method as against 177 during the previous year and the disease subsided.

(c) Anthrax :—This disease broke out at Leishangthem Leikai. One polo pony died. 13 Contact Equine were inoculated with Serum Alone Method and the disease was brought under control.

(d) Fowl cholera :—This disease prevailed at the Veterinary Compound and 9 fowls were inoculated with Sero Vaccine Method as against nil during the previous year ; and the disease subsided.

Table No. 3 :—Showing the number of animals which was treated and castrated on tour during the year. The number of animal treated against contagious was 213, non-contagious 115 and castration 54. The total number came up to 2,301 as against 753 in the last year.

Table No. 4 :—Shows the number of patients treated and castrated at hospital and supplied with medicine to the mafusil.

(a) In-door :—40 patients were admitted during the year as against 22 during the previous year.

(b) Out-door :—4,137 patients were treated during the year as against 3,114 during the previous year.

(c) Mafusil :—Medicines were issued for 3,237 patients during the year as against 843 during the previous year.

(d) 316 animals were castrated during the year as against 175 during the previous year.

Table No. 5 :—Shows the account of receipt and expenditure of the Veterinary Department for the year under report. The State Grant was Rs. 20,179/- for the Department. Rs. 22,592/12/- were expended.

3. 396 majors and 37 minors were operated during the year under report as against 80 majors and 29 minors during the previous year.

4. 13 Surra cases were reported from 4 places during the year under report as against 10 during the previous year. They were treated with Antripol Vet and cured except 3 due to negligence of the owners.

5. During the year under report I think that the cattle disease was not properly reported by the village Choukidars.

6. During the year under report 3 dogs were given prophylactic treatment against rabies. Anti-Rabic vaccine was procured from the Pasteur Institute, Shillong, at the cost of the owners for two dogs and for one dog on State cost. The results were satisfactory.

7. The Veterinary staff though small in its strength worked to the full satisfaction.

CHAPTER IX.

EDUCATION.

Sjt. M. Radhamohan Singh, B. A., Offg Darbar Member, continued to hold charge of the Department and Sjt. L. Thagoi Singh, B. A., continued to officiate as Deputy Inspector of Schools throughout the year under report. The latter was on tour for 81 days and the two Sub-Inspectors

of Schools for 192 and 191 days respectively. During the year 5 meetings of the Education Standing Committee were held.

The Report falls into 2 parts—Valley and Hills.

Valley.

Primary Schools :—The number of Primary Schools functioning in the valley during the year was 91 (including 5 Jiribam L. P. Schools) with an overall enrolment of 12,673 as against 8,399 for the preceding year, an increase of approximately 51 p. c. These 91 Schools include 3 U. P. Schools, 70 boys' L. P. Schools, 5 Girls' L. P. Schools, 3 Tols and 10 Madrassas. The total number of teachers for all these schools was 211, including 9 Matriculates, 18 Maulvis and 5 Sanskrit Pandits.

Buildings of some schools having been destroyed or occupied during the recent operations, those schools had to carry on in hired private houses. The State is reconstructing or repairing school houses where necessary.

U. P. Schools :—The 3 U. P. Schools are located in Imphal and provide for the education up to class IV of children who have passed the State L. P. Scholarship Examination. During the year 214 children sat for the State U. P. Scholarship Examination and 137 came out successful.

Boys' L. P. Schools :—Of the 70 boys' L. P. Schools 15 are located in Imphal area, 5 in Jiribam and the rest in the villages. During the year 1,006 candidates sat for the State L. P. Scholarship Examination and 633 came out successful.

Girls' L. P. Schools :—There were 377 girls on the rolls of the 5 girls' L. P. Schools during the year under report and out of 44 candidates who took the State L. P. Examination 29 came out successful.

Tols :—The three State Tols are affiliated to the Assam Sanskrit Board and teach up to the title standard of that Board. During the year the centre at Imphal presented 44 candidates at the Board's 3 Examinations (Adya, Madhya and Upadhi) and 12 came out successful.

Education in L. P. Schools is free but not compulsory yet.

M. E. Schools :—During the year 2 M. E. Schools i. e. the Nambol M. E. School and the Faizia M. E. Madrassa continued to function. Both are aided Schools and receive a grant of Rs. 40/- a month each, from the State. The Nambol M. E. School had 4 teachers and 213 pupils in its rolls and Faizia M. E. Madrassa 2 Muslim teachers and 66 pupils on its rolls, during the year under report.

There is another School viz. the Canechipur Polytechnical School which has not yet reached, but which is expected to reach in due course High School standard. This School provides for training in such technical subjects as Dying, Weaving, Carpentry, Dance, Mridanga, Basket making, Embroidery etc. The School had during the year, 16 teachers including 6 technical instructors. It had 503 pupils on its rolls as against 382 for the previous year, average attendance being 88.97%.

High Schools :—4 High Schools—the Johnstone High School, the Churachand High School, the Tombisna High School and the Tamphasna Girls' High School were in operation during the year under report, the latter, 2 Schools being reopened in 1945. The Johnstone High School and the Tamphasna High School have been taken over as State Schools with effect from 1st June, 1946.

Johnstone High School :—During the year the Johnstone High School moved back into its own buildings now released by the occupying army. The School continued to be managed by a committee of 5 members with the Political Agent as the Chairman. The School continued to receive an annual grant of Rs. 7000/-, 600/- and 60/- from the Manipur State, the Government of India and the Government of Assam respectively, as also 2 special lump grants from the Governments of India and Assam, by way of Dearness Allowance to the school's employees. During the year, following an increase in the school's enrolment, the strength of the staff had to be increased to 15—1 M. A., 5 B. A.'s, 2 B. Sc.'s, 3 T. A.'s and 4 Matriculates. Out of 27 candidates who took the Matriculation Examination, 22 passed and out of 391 who took the School's Annual Examinations, 308 passed. The total enrolment was 418, average daily attendance being 90·35 p. c.

Churachand High School :—During the year, the C. C. High School had 17 teachers including 1 M. A., 1 B. Sc. and 3 B. A.'s. Out of 638 candidates who took the School's Annual Examination 547 passed and out of 17 who took the Matriculation Examination 10 passed. The school continued to be managed by a committee of 5 members including 2 Darbar nominees and received, as in previous years, a grant of Rs. 1,000/- from the State. This grant was increased by 40 p. c. as a temporary measure in view of the then hard conditions. The school received a Hill Capitalisation grant in addition. The school's daily average attendance was 499·77.

Tombisna High School :—The Tombisna High School was reopened, after a long period of closure, on 27-4-45 at Uripok and moved back into its own house on 1-3-46. The School is managed by a committee of 7 members including 2 Darbar nominees and is staffed by 13 teachers including 4 Graduates and 2 under graduates. The School received a grant of Rs100/- a month from the State. Out of 3 candidates who took the Matriculation Examination 1 passed in the 2nd Division and out of 159 who took the school's Annual Examination 148 passed. The school had an enrolment of 477, average daily attendance being 75·35 p. c.

The Tamphasana Girls' High School :—The Tamphasana Girls' High School reopened after 3 years of closure on 5-3-45. The pre-war School Committee continued to manage the school with the Maharajah of Manipur as its patron. The monthly grant of Rs. 150/- was renewed with 40% increase by way of Dearness Allowance, from the date of the school's reopening. This grant was increased to Rs. 500/- for one year beginning from 1-6-45 and a lump grant of Rs. 1,000/- was given to the school to enable it to get back on its own legs. The school's staff is 10 strong and includes

3 graduates and 2 under-graduates. The school had, during the year, 149 girls including 4 hill students, on its rolls, average daily attendance being 71.67 p. c. Out of 65 girls taking the school's Annual Examination 61 came out successful. The proceedings of the School Committee are subject to H. H. the Maharajah's approval.

Hills.

Education in the hills was seriously interfered with by the Japanese intrusion of 1944 and most of the schools reopened after the army had withdrawn in 1944. Things however seem to have fast returned to normal since. The hill schools have come into closer relationship with the valley schools and they have been taking the State L. P. and U. P. Examinations since 1946.

Sadar Sub-division :—During the year under report, 21 Primary Schools were in operation as against 11 for the preceding year. These 21 Schools include 1 U. P. School, 14 L. P. Schools and 6 Village Schools. Altogether 26 High School scholarships were awarded to students from this side. One Medical scholarship went to a student compounder studying in Dibrugarh Medical School. The total enrolment of these 21 Schools is 1,197, average daily attendance being 1,052.22. The School had 32 teachers in all.

West Sub-division . 16 Schools—1 M. E. School, 1 U. P. School, 2 L. P. Schools and 12 Village Schools were at work in this sub-division during the year. These 16 Schools had 32 teachers and an enrolment of 756, average daily attendance being 560.14. Candidates from this sub-division who took the State Primary Examination of 1946 did unexpectedly well.

East Sub-division :—In this sub-division, there were in all 30 Schools—1 M. E. School, 2 U. P. Schools, 5 L. P. Schools and 22 Village Schools functioning during the year under report. These Schools had an overall enrolment of 1,351 and a staff of 59 teachers (of which 12 are for the M. E. School), average daily attendance being 1,100.37.

PUBLIC WORKS.

The following Major Works were carried out during the year.

1. Construction of 5 Godowns at old Police Bazar for storing paddy was started during the year and will be completed in the year 1946-47. It cost Rs. 59,006/6/5.

2. Reconstruction of Keisampat bridge was carried out. It is a new type with 4' pedestrians on two sides and clear Motor way of 10' at the centre. It cost Rs. 18,893/15/6.

3. Shingling Mayang Imphal Road was extended up to 23½ mile at a cost of Rs. 68,440/8/-.

4. Heirangoithong bridge, which was in a deplorable condition for the last four years was repaired and improved at a cost of Rs. 14,763/11/6.

WATER WORKS.

Charge:— The water works remained under the management of the Military up to the end of the 31st December, 1945. Sjt. Arambam Iboongotomcha Singh, B. A., B. L., Member of the Manipur State Darbar took over charge of this Department with effect from the 1st January, 1946, and continued to hold charge of it up to the 7th May 1946. Sjt. Waikhom Chaoba Singh, B. A., Member, M. S. D., took over charge of this department with effect from the 8th May, 1946 and continued to hold charge of it up to the end of this financial year.

Water Supply was free to all the Manipur tax payers for the period during which the water works had been run by the Military i.e. from the year 1942-43 to 1945-46, vide D. R. No. 7 of 10-1-45.

The full staff of Water Rate Collection was restored with effect from 24-1-46, vide D. R. No. 27 of 31-10-45.

The arrear outstanding on 1-1-46 was Rs. 21,477/9/-; but of this amount a sum of Rs. 4,438 11/- on account of tax was collected during the period from 21-1-46 to 30-6-46 and a sum of Rs. 17,038/11/- remained uncollected on the 30th June, 1946. In addition a sum of Rs. 2,221 8/- only on account of fine and fee was collected. The total sum collected during the whole year was Rs. 6,660/6/- only.

There were 16 cases filed and reported during the year under report. Of these cases, 3 cases were disposed off, 4 cases were sent to P. W. D. M. for disposal and 9 cases remained pending on the 30th June, 1946.

A statement showing details of collection of water tax is at Appendix XXXV.

HYDRO-ELECTRIC.

1. The statement below shows the receipts and expenditure during the year:—

(A)	Receipts during the year 1945-46.
	In the Imphal Treasury.....Rs. 38,365/-
	In Lloyds Bank.....,, 102/-
(B)	Add Opening Balance:—
	In the Imphal Treasury.....Rs. 47,263/-
	In Lloyds Bank,, 956/-
	Total Rs. 86,686/-
(C)	Expenditure during the year 1945-46.
	From Imphal Treasury.....Rs. 31,198/-
	From Lloyds Bank.....,, 1,318/-
(D)	Closing Balance.....,, 54,170/-
	Total Rs. 86,686/-

The Reserve now comprises :—

		Face Value	Purchase Value
(i)	Government of India 1960-70 4% Loan	44,000	49,976-1-6
,,	3% Defence Bonds 1946	20,100	20,903-6-9
,,	3%, Loan 1951-54	44,000	44,000-0-0
Post Office	12 years' N. S. C.	10,000	10,000-0-0
	Grand total	1,18,100	1,24,879-8-3

2. The details of receipts were as follows:—

(a)	Power Supply (Cinema) ...	Rs. 2,900
(b)	Lights & Fans	„ 28,584
(c)	Miscellaneous.....	„ 6,066
(d)	Process fee	„ 215
		Total Rs. 38,365

The receipts under the Head "Power" are not from Rice Mills but from Cinemas. There are three Cinemas in Imphal each installing a 5 H. P. Motor. There are now no rice mills.

3. The main heads of expenditure were :—

(i) Purchase of National Savings Certificates ...	Rs. 10,000
(ii) Refund of Revenue	,, 6,139
(iii) Purchase of Stock & Stores	,, 4,538

The Military took over the charge of the Hydro-Electric Scheme on 28-5-42. It was handed over to the Board on 16-1-46.

During the war, the military dismantled all L. T. lines towards (1) Kangchupkhul, (2) Sagolband, (3) Wangkhei Leikai, (4) Keishainthong and (5) Wahengbam Leikai. There were 256 house connections before the war of which 85 connections only were left in working order. As soon as the Board took over the charge, they arranged to restore all L. T. lines to their original positions as quickly as possible and gave 150 house connections in $2\frac{1}{2}$ months. At the close of the year under report there were 235 house connections altogether.

Owing to want of suitable and new materials, some of the above house connections have been made in temporary measure with old salvaged materials available and returned by the Army. So they do not conform the government specification of electricity. But they will be improved and brought to the standard type gradually when new and approved types of materials will be available.

As there are no suitable tools, stock of materials and workshop, the maintenance of the scheme is being carried out with great difficulty. There was no failure of light during the period.

The Statement of account for the year under report will be found at appendix—LIV.

CHAPTER X.

AGRICULTURE.

The Department was a new Department established towards the end of March, of the year under report. Sreejut Waikhom Chaobi Singh, B. A., Darbar Member, held charge of the Department as Agricultural Member and Mr. D. M. Sen Gupta, B. Ag. (Bombay), Assistant Deputy Director of Agriculture of Assam who was lent by the Government for the benefit of the State was Agricultural Officer of this Department up to the end of the year under report.

During the year 1945-46 the Agricultural Officer was on tour for 56 days and visited many places. During April, 46 of the year under report the Agricultural Officer in consultation with the Agricultural Member established one experimental Agricultural Farm on the slope of the Achambekei-Mongjam Hill. A block of land was cleared up and the land made fit for cultivation. Seeds and plants were procured from Assam and planted over there, and only a small staff was engaged to start with. During May, 46 of the year under report the inhabitants of Keithelmanbi Grazier's Village were allowed to cultivate some 15 Paris of land lying within the Military vegetable Farm of the said village to serve as a test of the quality of the soil. The required paddy seeds were supplied by the Agricultural Department on an agreement with the villagers that they would return the seeds with another 50% Phoudoi (interest) in the next harvest.

During the year under report ten military houses on the slope of Achambekei-Mongjam Hill were purchased for the Staff of the experimental Farm, which was expected to increase. A big truck, a type-writer and other office furniture were also purchased for the use of the Department. One P. Chaoba Singh, L. Ag (Mysore), was also sent out for training in Indian Diary Diploma from the budget of this Department. For the year under report the State granted a sum of Rs. 1,45,550/- for running the Department out of which a sum of Rs. 15,294/10/- was expended.

The Department being a new one, the main work during the period was directed in making Studies and Surveys of the Agricultural condition and problems with a view to make a detailed plan and programme of work for the following years.

SMALL SAVINGS SCHEME.

Staff-- Sjt. M. Radhamohon Singh, B. A., Offg. Education Member M. S. D., was in charge of the S. S. S. throughout the year. He was the Organiser, the Issuing and the Checking authority of the S. S. S. till 31-10-45. On 1-11-45 Sjt. H. Amuba Singh, retired State Accountant, wa-

temporarily appointed Organiser, and Issuing and Checking authority on pay Rs. 75/- per month for six months-with his pension Rs. 119/- per month from 1st May, 1946 until the close of the financial year. The Education Member was thus relieved to some extent. Sjt. Th. Kalachand Singh, B. A., Supdt., State Office, was the Treasury Officer of the S. S. S. The staff consists of 1 clerk and 1 Chaprassi as in the last year. The Organiser was on tour for 6 days.

Agents :—Out of 11 Agents of the previous year 8 are still working in the S. S. S. throughout the year. During the year the following gentlemen are appointed Authorised Agents.

A. A. No. 15 Sjt. L. Holi Singh, clerk, Forest Office
 „ „ 16 Lt. Bimolendra Goswami, R. I. A. S. C., 46 Ind Coy (Tipper)
 „ „ 17 Capt. K. Manchand, H. Q. 256 Sub area C/O 6A. B. P. O.
 „ „ 18 Lt. S. C. Nandi, Bihar, C. P. F. C/O 6A. B. P. O.
 „ „ 19 Sjt. N. Kala Singh, News paper Agent
 „ „ 20 „, M. Charugopal Singh, clerk, Education Office
 „ „ 21 „, Th. Tomchou Singh, clerk, Registration Office
 „ „ 22 „, L. Bokul Singh „ „ „ „
 „ „ 23 „, A. Kamal Singh, Loklaobung, Moirangkhom
 „ „ 24 „, R. K. Manisuna Singh, A. R. O
 „ „ 25 „, K. Brajabihari Singh, S. I. (C. I. D.)
 „ „ 26 „, Th. Kalachand Singh, B. A., S. S. O.
 „ „ 27 „, M. Amutombi Singh, Oinam Village
 „ „ 28 „, H. Shyamsundar Singh, B. A., C. S's Office
 „ „ 29 „, M. Iboton Singh, Rtd. Head clerk, S. E's Office
 „ „ 30 „, Athikho Sibo, Mao
 „ „ 31 „, Kapani Kashipri, Mao Todobi
 „ „ 32 „, Saikhom Tombi Singh, clerk, Cheirap Court
 „ „ 33 Mr. Khaikam, Senior Road Mohrror
 „ „ 34 „, Thangkhulam, 2nd Master, Thaounou U. P. School

The following Gentlemen tried their best for the improvement of the S. S. S. Their names may be mentioned.

A. A. No. 7 Sjt. M. Janakinath Singh, P. A.'s Office
 „ „ 19 „, N. Kala Singh, News paper Agent
 „ „ 24 „, R. K. Mani Singh, Asst. R. O.
 „ „ 30 Mr. Athikho Sibo, Mao
 „ „ 31 „, Kapani Kashipri, Mao Todobi

All are commission Agents. On 19-10-45, Lt. S. C. Nandi resigned and Lt. Bimolendu Goswami is presumed to have resigned during April, 1946 as he has returned receipt books issued to him. Capt. Manchand had left Manipur State without any information. Regarding his receipt books, a correspondence is going on with him, but no reply is received as yet.

Investment : -

July	45	....	Rs.	31,635/-
August	"	....	"	23,730/-
September	"	...	"	27,860/-
October	"	...	"	46,630/-
November	"	...	"	86,270/-
December	"	...	"	60,265/-
January	46	....	"	15,550/-
February	"	...	"	5,19,910 -
March	"	...	"	5,565 -
April	"	...	"	19,695/-
May	"	....	"	54,900/-
June	"	....	"	<u>1,29,080 -</u>

Total Rs. 10,21,120 -

Those figures are received from the Sub-Post Master, Imphal, direct. The Manipur State topped the list in Assam during November 1945. During the year, the Manipur State purchased N. S. C. to the value of Rs. 5 - laes and the Govt. of India 3 P. C. Victory Loan 1957 of Rs. 10,00,000 - (Face value). The Manipur State surpassed the target figure of Rs. 13,50,000/- by Rs. 9,57,000/-, vide Statistics as at the end of March 1946 sent from Simla.

PART II.
STATISTICAL TABLES.

APPENDIX I.

Names of High Officials in the Manipur State showing changes in personnel
during the year 1945-46

APPENDIX II

Figures of Maximum and Minimum Temperature in Imphal
 (Average for the years 1936-39)

Month												Remarks
July	August	September	October	November	December	January	February	March	April	May	June	
Maxima	92	91	92	87	79	72	75	84	91	92	93	No figures available for 1945-46; they were kept by the Military.
Minima	75	74	72	63	54	47	45	55	61	65	72	

APPENDIX III

Statement of Rainfall for 1945-46.

MANIPUR STATE	Year 1945						Year 1946						Remarks	
	July	August	September	October	November	December	January	February	March	April	May	June	Total	
	1	2	3	4	5	6	7	8	9	10	11	12	13	14
Tamenglong	37.42	32.73	17.05	8.58	2.27	0.00	0.00	1.54	13.17	8.73	15.08	42.15	176.72	

APPENDIX IV

Civil Cases (Original Suits) in the Land Revenue Court in 1945-46.

Nature of Cases	Instituted			Disposed of			Method of disposal during the year			
	In previous year	During current year	Total	Previous year	Current year	Total	Ex-parte	Admitted and compromised	Struck off the file	Otherwise disposed of
1	2	3	4	5	6	7	8	9	10	11
Miscellaneous Cases ...	6,944	3,730	10,674	1,758	1,070	2,828	271	280	891	1,386
Mutation Cases ...	7,943	3,890	11,833	3,251	1,501	4,752	798	2,268	410	1,276
New land Cases ...	7,765	1,917	9,682	2,710	362	3,072	352	278	1,158	987
Partition Cases ...	1,291	525	1,816	506	172	678		315	295	168
Execution Cases ...	268	94	302	71	15	86		27	14	45
L. R. O. Cases ...	1,052	453	1,505	284	116	400	3	4	125	268
Total ...	25,203	10,609	35,812	8,580	3,236	11,816	1,424	3,172	3,093	4,127
			Pending	23,996						

APPENDIX V

Statement No. 10 showing Civil Cases (Original Suits) in the Land Revenue Jiribam for the year 1945-16

Name of Cases	Instituted			Disposed of			Method of Disposal during the year			
	In previous years but not disposed of	During current year	Total	Previous year	Current year	Total	Ex parte	Admitted and compromised	Struck off the file	Otherwise disposed of
1	2	3	4	5	6	7	8	9	10	11
Miscellaneous	69	110	179	51	56	107	2	52	11	39
Mutation	43	27	70	39	4	43	..	33	..	9
Partition	11	10	21	9	3	12	..	7	2	3
New Land Cases	39	38	77	31	9	40	..	11	15	11
Relinquishment	2	6	8	2	1	3	..	1	1	1
Total	161	191	355	132	73	205	2	104	36	63

APPENDIX VI

Execution Suits in the Land Revenue Office in 1945-46.

Nature of Cases	Application			Disposed of			Nature of application pending at the end of the year		
	Previous year	Current year	Total	Previous year	Current year	Total	Below 6 months	Below 12 months	Above 12 months
Execution	208	94	302	71	15	86	49	30	137

APPENDIX VII

Sale Case Statement of 1945-46 L. R. Office

Name of the Tahsil Office	No. of Cases	Total of Amounts	Amount realised before sale	Amount realised by sale	Remission	Balance	No. of pending cases
Imphal West	12,136	52,613- 9-0	32,110-15-0	2,452-9-0	3,790-5-0	14,259-12-0	3,925
Imphal East	6,900	18,050- 9-2	22,015-15-0	2,914-9-0	12,458-7-0	10,631- 0-0	1,795
Mayang Imphal	1,671	16,591-11-0	8,675-15-0	1,514-6-0	2,791-8-0	2,611-11-0	676
Bishenpur	2,403	12,903- 1-0	7,594-14-0	1,037-8-0	1,310-3-0	2,960- 8-0	626
Thoubal	4,452	30,027- 4-0	12,165- 8-6	5,653-0-6	5,297-0-0	6,911-11-0	863
Total	27,562	1,60,186-2-2	83,591- 3-6	13,572-0-0	25,617-7-0	37,375- 7-2	7,935
	7,935	1,60,186-0-0	83,591- 0-0	13,572-0-0	25,617-0-0	37,375- 0-0	
Excessed		19,627					

APPENDIX VIII

Statement No. 11 showing the Sale Cases for the year 1945-46 (Jiribam)

Nature of Cases	No. of Cases	Amount	Amount realised before sale	Amount realised by sale	Remission	Balance including L. rate & D. fine	No. of Cases pending
					including L. rate & D. fine		
1	2	3	4	5	6	7	8
Sale Cases	...	16	214-3-0	6-10-0	..	207-9-0	12
Total	17	214-3-0	6-10-0			207-9-0	12

APPENDIX IX

Land Revenue Appeal Cases for 1945-46

Of what Court	Filed during			Disposed			Outstanding	
	Previous year	Current year	Total	Previous year	Current year	Total		
1	2	3	4	5	6	7	303	
President, Manipur State Darbar (S.O.)	288	236	574	167	102	269		

APPENDIX X

His Highness's Revisional Court, 1945-46
Revenue Appeal

Previous year	Filed			Disposed of			Decisions				
	Present year	Total	Previous year	Present year	Total	Con-	Modi-	Rever-	Referred	Compro-	
						firm	fied	sed	back to	misred or	
1	2	3	4	5	6	7	8	9	10	11	
82	81	163	36	26	62	48	1	10	2	1	

APPENDIX XI

Annual statement of Land Revenue for 1945-46

Name of Tubsils	Demand			Collection			Remission			Balance			Defaulting Fine
	Arrear	Current	Total	Arrear	Current	Total	Arrear	Current	Total	Arrear	Current	Total	
	1	2	3	4	5	6	7	8	9	10	11	12	13	14
Imphal West	55,099.54	2,09,049.56	2,57,139.104	38,684.10	1,41,700.10	1,81,474.140	22,050.24	4,120.60	26,190.54	25,213.150	51,130.50	29,450.40	6,291.440
Imphal East	18,900.92	1,72,204.140	2,27,255.72	24,960.60	1,41,873.10	1,66,838.90	12,458.70	7,043.00	19,501.70	10,631.92	20,233.130	16,915.72	4,873.30
Marang Imphal	21,570.110	1,16,873.60	1,41,650.14	14,686.20	98,962.80	1,13,648.100	6,849.150	3,616.120	10,492.110	3,934.190	14,250.20	15,391.120	3,239.50
Bishenpur	29,630.123	1,21,763.50	1,51,393.13	14,331.70	98,198.00	1,12,529.70	7,194.153	5,236.140	12,431.03	5,104.60	18,329.40	25,433.160	3,229.50
Thoubal	55,098.32	1,76,034.106	2,31,155.43	22,356.26	1,51,056.80	1,76,029.113	18,535.98	9,571.90	28,107.93	13,957.70	12,436.119	26,421.29	4,790.70
Total	12,44,432.84	7,93,952.116	10,38,385.45	1,18,229.56	6,37,885.119	7,51,115.33	67,128.13	20,607.120	96,735.190	61,075.62	1,26,150.30	1,90,534.31	22,513.20
	12,44,432.	7,93,953.	10,38,385.	1,18,229.	P.C. 80.33	7,51,115.	67,128.	20,608.	96,735.	61,075.	1,26,150.	1,90,534.	22,513.

Realised during 1945-46 but created afterward, i.e. in July 1946.

	Current	Arrear	Total
Imphal West	463.41	215.30	678.70
Imphal East	895.150	113.140	1012.130
Marang Imphal	415.80	66.60	481.140
Bishenpur	280.40	67.140	348.20
Thoubal	259.40	140	260.20
	2317.30	464.30	2,781.60

APPENDIX XII

Statement No. 2 showing the Demand, Collection, Remission and Balance of Land Revenue during the year 1945-46 (Jiribam)

	Demand	Collection	Remission	Balance	Remarks
1	2	3	4	5	6
Current Year	19,135-15 ... 111-8	17,817-9 212-6	.. 3-10	1,088-6 195-8	
Total Rs.	10,877-7	18,080-15	3-10	1,783-14	

APPENDIX XIII

Strength and details of the Military Police force for the year 1945-46

Strength of Force			Details of Force			Cost
1	2	3	4	5	6	7
1 At the end of the previous year 67	2 Pending the year 1	3 Invalided during the year 1	4 Despatched to the front during the year 17	5 At the end of the year 109	6 Return during the year 61	7 No. of Indian Officers 3
				5	8	8
				9	9	9
				10	111	111
				11	7	61,410-0-0
				12	12	12,299-2-3
				13	Establishment	
				14	Contingencies	

APPENDIX XIV

Statement showing the number and nature of crimes committed in the Valley
during the year 1945-46

Statement showing the working of the Civil Police during the year 1915-16

ΑΝΑΓΝΩΣΤΙΚΑ

Annual Statement of Criminal Cases of the Judicial Department for the year 1915-16

APPENDIX XXIII APPEALS FOR THE YEAR 1915-16

APPENDIX XVIII

His Highness's Revisional Court Criminal Appeal Cases for 1945-46

Filed			Disposed of			Decisions					
1	2	3	4	5	6	7	8	9	10	11	
Previous year	Present year	Total	Previous year	Present year	Total	Confirmed	Modified	Reversed	Referred back to lower court	Compromised or otherwise disposed of	
11	11	25	10	20	30	21	2	..	1	3	

APPENDIX XIX

Annual Statement of Civil Cases (original suit) of Judicial Department for the year 1945-46

Names of Courts	Instituted				Disposed of				Method of disposal during the year			
	1	2 Previous year	3 Current year	4 Total	5 Previous year	6 Current year	7	8	9 Admitted and C. r. n. sed	10 Struck off the file	11 Otherwise	
Chief Court	30	30	60	28	22	50	1	2	6	4	10	
Cherrap Court	209	330	580	136	227	353	56	98	90	35	35	
Sadar Panchayet Court	20	731	901	201	401	692	141	71	120	5	4	
Court of Mouzidat Jiribam	11	31	42	11	16	26	1	18	26	21	2	
Muslim Panchayet	18	112	130	10	83	99	53	20	6	25	2	
Khengjampat	53	53	53	53	53	53	2	14	22	20	2	
Lamsing	9	41	50	8	35	44	5	15	22	20	2	
Nambol	12	74	86	12	64	76	7	2	17	15	2	
Siombung	4	54	58	4	16	50	11	2	13	6	2	
Wangol	2	23	25	2	23	25	4	13	4	17	1	
Yaripok	1	75	76	1	74	75	11	4	11	4	5	
Chingnung	12	12	12	12	12	12	2	1	1	1	1	
Irrling	22	22	22	22	22	22	3	17	1	1	1	
Witapu	30	30	30	23	23	23	2	4	4	3	1	
Bi hnupur	54	67	121	53	54	104	13	19	24	5	5	
Wanting	17	80	97	15	69	84	8	66	5	9	1	
Moirang	9	75	84	8	62	70	18	24	9	10	1	
Total	606	1,890	2496	49	1383	1862	291	464	384	72		

APPENDIX XX
Civil Cases (execution) for the year 1945-46

Name of Court	Applications			Disposed of			Nature of applications pending at the end of the year		
	Previous year	Current year	Total	Previous year	Current year	Total	Below 6 months	Below 12 months	Above 12 months
1	2	3	4	5	6	7	8	9	10
Chief Court	29	32	57	1	26	31	3	3	2
Cherrap Court	159	143	302	83	47	130	41	55	7
Sadar Panchayet Court	146	241	387	54	125	179	29	56	6
Court of Mouzidat Jiribam	14	8	22	8	3	11	3	2	1

APPENDIX XXI

Civil appeals for the year 1945-46

Name of Court	Filed			Disposed of			Decisions				
	Previous year	Present year	Total	Previous year	Present year	Total	Confirmed	Modified	Reversed	Referred back to lower court	Comprised or otherwise disposed of
1	2	3	4	5	6	7	8	9	10	11	12
Chief Court, Manipur State	571	549	1,123	138	153	591	320	40	70	126	35

APPENDIX XXII

His Highness's Revisional Court, 1945-46
Civil Appeal Cases.

Filed			Disposed of			Decisions					
Previous year	Present year	Total	Previous year	Present year	Total	Confirmed	Modified	Reversed	Referred back to lower court	Comprised or otherwise disposed of	
1	2	3	4	5	6	7	8	9	10	11	
65	215	280	36	110	146	119	3	5	13	3	

APPENDIX XXIII

Miscellaneous Cases for the year 1945-46

Name of Court	Instituted			Disposed of		
	Previous year	Current year	Total	Previous year	Current year	Total
1	2	3	4	5	6	7
Chief Court	73	259	332	51	182	233
Chirap Court	192	362	554	116	139	255
S. P. Court	14	122	136	32	76	108
Court of the Moulades, Jnubem	40	120	160	37	80	117
Total	349	863	1,212	236	177	713

APPENDIX XXIV

Revisional Court of His Highness the Maharaja of Manipur
Miscellaneous Cases for 1945-46

Instituted			Disposed of		
Previous year	Present year	Total	Previous year	Present year	Total
1	2	3	4	5	6
9	190	199	8	166	174

APPENDIX XXV

State Office Miscellaneous Cases for 1945-46

Name of Court	Filed during			Disposed of during			
	Previous year	Present year	Total	Previous year	Present year	Total	
	1	2	3	4	5	6	7
President, Manipur State Darbar	45	1,664	1,709	5	1,608	1,613	

N. B. The outstanding figures disagree with those of last year due to necessary corrections there of.
Outstanding...96.

APPENDIX XXVI

Income Tax Appeal Cases for 1945-46

Name of Court	Filed			Disposed of			
	Previous year	Present year	Total	Previous year	Present year	Total	
	1	2	3	4	5	6	7
President, Manipur State Darbar (S. O.)	132	215	347	91	116	207	

Outstanding...140.

APPENDIX XXVII

Number and Nature of Crimes for the year 1945-46

(Sadar, Ukhul and Tainenglong combined)

APPENDIX XXVIII

Hill Criminal Cases for the year 1915-46

Name of Court	Instituted			Disposed of			Number of persons during the year						14 Committed or transferred
	2 Previous year	3 Present year	4 Total	5 Previous year	6 Present year	7 Total	8 Discharged	9 Acquitted	10 Imprisonment	11 Fine	12 Imprisonment and fine	13 Other punishment	
Sudar	48	93	141	42	87	129	30	13	15	66	16	1	
Ukhrul	7	42	49	7	33	42	83	39	17	26	1	1	
Tamenglong	6	9	15	6	7	13	2	11	2	3	5	5	
Total	61	146	207	55	129	184	38	92	34	97	20	6	

* One died before trial

APPENDIX XXIX

Hill Civil Cases (Original Suits) for the year 1915-46

Name of Court	Instituted			Disposed of			Method of disposal during the year						11
	Previous year	Present year	Total	Previous year	Present year	Total	Transferred	Abandoned	Struck off the file	Others disposed of	10	11	
1	2	3	4	5	6	7	8	9	10	11	12	13	
Ukhrul	221	133	354	220	374	594	10	267	3	3	1	2	
Sadar	129	22	151	108	432	540	1	98	123	2			
Tamenglong	48	109	157	96	123	219	10	138	43				
Total	398	1384	1782	124	923	1333	77	121	171				

APPENDIX XXX

Hill Miscellaneous cases for the year 1915-16

Name of Court	Instituted			Disposed of during the year		
	Previous year	Present year	Total	Previous year	Present year	Total
1	2	3	4	5	6	7
Sudar	234	1472	1706	129	167	149
Ukhrul	36	17	53	26	11	37
Tamenglong	118	398	716	71	30	101
Total	388	2387	2771	236	197	238

APPENDIX XXXI

Hill Criminal Appeals for the year 1945-46

Name of Court	Filed in			Disposed of			Sentences			12 Proceedings quashed	13 Pending at the close of the year	
	Previous year		2 but not disposed of	Present year		6 Present year	7 Previous year		8 Confirmed	9 Modified		
	1	3		4	5		7	8				
Political Agent's Court	6	6				6	6	6				
President, Manipur State Darbar's Court	20	20				16	16	8				
Total	26	26				22	22	14				
									5			
									3			
										15 Reversed		
										16 Referred back to Lower Court		
										17 Proceedings quashed		
										18 Pending at the close of the year		
										4		
											4	

APPENDIX XXXII

Hill Civil Appeals for the year 1945-46

Name of Court	Filed in			Disposed of			Decisions			12 Compromised or otherwise disposed of	13 Pending at the close of the year	
	Previous year		4 Total	Present year		6 Present year	7 Total		8 Confirmed	9 Modified		
	1	3		5 Previous year	6 Present year		7 Total	8 Confirmed				
Sadar. (P. M. S. D.)	52	171	223	46	141	187	136	9	27	14	36	
Manipur Political Agent's Court	2	65	67	2	58	60	55	5	5	1	7	
Total	54	236	290	48	199	247	191	9	32	14	43	

APPENDIX XXXIII

Interdistrict Cases from the 1st July 1945 to 30th June 1946.

Sub-Division	Instituted			Disposed of		
	Previous year	Current year	Total	Previous year	Current year	Total
	1	2	3	4	5	6
Sadar	2	15	17	1	5	6
Ukhrul	2	11	16	1	9	10
Tamenglong	29	11	40	2	1	3

APPENDIX XXXIV

Statement showing the Collection of Forest and Salt Revenue for the year 1945-46.

Particulars	Demand			Collection			Remission			Balance			Actual receipts for 1944-45
	Arrear	Current	Total	Arrear	Current	Total	Arrear	Current	Total	Arrear	Current	Total	
	1	2	3	4	5	6	7	8	9	10	11	12	14
Juri Borak (F. R.) ...	39,529- 8-0	29,529- 8-0	69,058- 0-0	29,529- 8-0	29,529- 8-0	29,529- 8-0	...	...	...	...	...	...	36,641- 6-0
" (D. F. O., Cachar) ...	5,470- 5-0	5,470- 5-0	10,940- 0-0	5,470- 5-0	5,470- 5-0	5,470- 5-0	...	...	...	...	...	...	5,112- 2-0
Misc. F. R. ...	5,581- 4-6	8,581- 4-6	14,162- 0-0	7,965-13-9	7,965-13-9	7,965-13-9	615-6-9	615-6-9	615-6-9	...	...	...	21,042-12-0
Reserved Forest ...	250- 0-0	7,174- 9-0	7,424- 9-0	250-0-0	7,174- 9-0	7,424- 9-0	...	...	...	...	...	...	75,301- 8-6
Grass Mahal ...	10,813- 0-0	52,033- 0-0	62,846- 0-0	1,797-0-0	52,033- 0-0	53,830- 0-0	1,520- 0-0	...	1,520- 0-0	7,516- 0-0	...	7,516- 0-0	86,319- 0-0
Tell Stations ...	22,360-10-0	22,360-10-0	44,720- 0-0	22,360-10-0	22,360-10-0	22,360-10-0	...	...	...	...	...	...	39,274- 5-9
Lime pits ...	5,900- 0-0	5,900- 0-0	11,800- 0-0	5,900- 0-0	5,900- 0-0	5,900- 0-0	...	...	...	...	...	...	6,375- 0-0
Cyak (Reserved) ...	5- 0-0	5- 0-0	10- 0-0	5- 0-0	5- 0-0	5- 0-0	...	...	...	...	...	...	58- 0-0
House Rent ...	24- 0-0	24- 0-0	48- 0-0	24- 0-0	24- 0-0	24- 0-0	...	...	...	...	...	...	48- 0-0
Monopolies ...	1,020- 0-0	1,020- 0-0	2,040- 0-0	1,020- 0-0	1,020- 0-0	1,020- 0-0	...	...	...	...	...	...	1,370- 0-0
Compounding fee ...	1,916- 4-6	1,916- 4-6	3,832- 0-0	1,916- 4-6	1,916- 4-6	1,916- 4-6	...	...	...	80-0-0	80-0-0	80-0-0	5,726- 4-6
Orchard ...	102- 0-0	102- 0-0	204- 0-0	102- 0-0	102- 0-0	102- 0-0	...	...	...	...	...	...	...
Tera Mahal ...	1,476- 0-0	1,476- 0-0	2,952- 0-0	1,476- 0-0	1,476- 0-0	1,476- 0-0	...	...	...	...	...	...	1,477- 0-0
S. P of passports ...	46-12-0	46-12-0	92-0-0	46-12-0	46-12-0	46-12-0	...	...	...	...	...	...	13-13-0
Total Rs. ...	11,963- 0-0	13,5692- 5-0	25,5625- 5-0	2,047-0-0	1,34,996-14-3	1,37,043-14-3	1,511- 0-0	615-6-9	2,115-6-9	7,516- 0-0	80-0-0	7,596-0-0	2,68,752- 3-9
Law & Justice (C.F.E.) ...	2- 4-0	2- 4-0	4- 8-0	2- 4-0	2- 4-0	2- 4-0	...	...	...	...	...	...	652- 3-0
Fine (Forest) ...	81- 8-0	81- 8-0	162- 0-0	81- 8-0	81- 8-0	81- 8-0	...	...	...	...	...	...	162- 8-0
Salt Revenue ...	2,043- 0-0	2,043- 0-0	4,086- 0-0	2,043- 0-0	2,043- 0-0	2,043- 0-0	...	...	...	...	...	...	1,977- 0-0
Do Fine ...	3- 0-0	3- 0-0	6- 0-0	3- 0-0	3- 0-0	3- 0-0	...	...	...	...	...	...	...
Total Rs. ...	2,129-12-0	2,129-12-0	4,258- 0-0	2,129-12-0	2,129-12-0	2,129-12-0	...	...	...	...	...	...	2,811-11-0
Grand total ...	11,963- 0-0	13,5692- 1-0	25,5625- 1-0	2,047-0-0	1,37,126-14-3	1,39,173-10-3	1,511- 0-0	615-6-9	2,115-6-9	7,516- 0-0	80-0-0	7,596-0-0	2,71,563-14-9

APPENDIX XXXV

Statement of Miscellaneous Collection for the year 1945-46.

Particulars	Demand				Collection				Revision	Balance	Fee and Fines				Actual Receipts.	Remarks
	Arrear		Current	Total	Arrear	Current	Total	Arrear			Arrear	Current	Total	Arrear		
	Rs	a. p.	Rs	a. p.	Rs	a. p.	Rs	a. p.			Rs	a. p.	Rs	a. p.	Rs	
1	2	3	4	5	6	7	8	9	10	11	12	13	14			
Cattle Export Tax																No cattle were exported
Foreigners Tax and Grazing fees	4,810.9.0		4,145.4.0	8,955.13.0	2,520.1.0	3,707.0.0	6,317.1.0	1,518.8.0	11,130.9.0							" Analysis of the outstanding balance appearing in Coln. 9.
Income-tax and Trading License fees	5,55,607.8.0		3,75,519.6.0	9,31,426.11.0	83,041.3.0	1,05,121.11.0	1,93,163.1.0	5,811.3.0	7,32,413.4.3.0							1929 103.8 1930 144.0 1931 188.8 1932 223.8 1933 278.8 1934 324.0 1935 547.8 1936 853.13 1937 1,167.0 1938 1,666.2 1939 2,481.8 1940 3,687.4 1941 5,371.8
Cart Tax						35,293.8.0	35,293.8.0									
Sale Tax	2,91,750.0.0		2,91,750.0.0		2,89,213.2.0	2,69,203.2.0		2,516.14.0								
Registration fees										22,660.5.0	22,660.5.0	22,660.5.0				
Vehicle Tax	45,337.8.0		51,692.8.0	1,00,221.0.0	4,244.0.0	28,082.8.0	32,326.8.0	8,834.0.0	50,060.8.0	513.0.0	13,719.0.0	14,262.0.0	46,583.8.0			
Fishery Revenue	6,47,303.4.0		10,84,900.0.0	17,32,172.4.0	2,73,152.13.0	3,53,171.11.0	6,50,354.7.0	2,55,128.0.0	8,10,639.13.0							
Water Tax	21,477.9.0		21,477.9.0	4,458.11.0		4,438.14.0		4,438.14.0								
																Total 17,038.11.

APPENDIX XXXVI

Statement showing the actual Receipts for the year 1945-46

No.	Head of Receipts	Amount		
1	Opening balance on 1-7-45	23,79,202	12	5
2	Administration	9,62,093	1	6
3	Land Revenue	11,09,540	8	3
4	Hill Tribes	1,12,991	3	3
5	Foreigners' Department	5,12,075	11	0
6	Forest Department	1,39,789	1	0
7	Law and Justice	5,794	5	0
8	Miscellaneous	1,92,678	0	0
9	State Works	45,092	3	5
10	Jail Department	8,829	8	0
11	Registration Department	49,284	12	0
12	Refund of Advances	400	0	0
13	Manipur Maintenance	22,58,661	4	11
14	Water Rate	12,660	6	0
	Arts and Crafts	29,04,793	7	8
	Total	83,14,683	8	0
	Deduction as per State Deduction Register	154	0	0
	Total	83,14,529	8	0
	Grand Total including opening balance	1,06,93,732	4	5

APPENDIX XXXVII

Statement showing the actual Expenditure for the year 1945-46

No.	Head of Expenditure	Amount		
1	Administration [Valley]	3,47,109	15	0
2	Land Revenue	1,97,845	4	3
3	Foreigners' Department	22,224	0	9
4	Forest Department	60,539	5	10
5	Law and Justice	1,18,561	0	9
6	H. H. the Maharaja's Civil List	1,05,652	5	6
7	State P. W. D.	8,41,044	15	4
8	Military Police	73,719	2	3
9	Civil Police	1,90,595	1	3
10	Jail Department	86,007	3	4
11	Medical Department	93,777	14	5
12	Education Department (Valley)	2,03,253	3	7
13	Manipur Maintenance	10,99,686	15	9
14	A. R. P. and War Injuries	9,660	15	0
15	Registration	21,447	7	0
16	Veterinary	48,480	4	6
17	State Press	33,210	3	6
18	Pension and Gratuity	46,206	3	0
19	Advances	7,744	0	0
20	State Arts & crafts	23,66,179	8	9
	Total	64,73,145	1	9
	Purchase of P. W. D. Stocks and Stores	1,49,223	14	5
	Purchase of Govt. security	15,00,000	0	0
	Deduct as per Valley Deduction Register	154	0	0
	Total Valley Cash Expenditure	81,22,215	0	2
21	Total of cash W/W Expenditure	13,003	10	0
1	Hill Administration	1,21,379	13	4
2	Hill P. W. D.	71,893	3	9
3	Hill Education	82,884	7	11
4	Hill Medical	67,099	5	5
	Grand Total of Hill Expenditure	3,46,276	14	5
	Grand Total of Valley Water Works and Hill Expenditure	84,81,493	8	7
	Currency transfer	30,00,000	0	0
		1,14,81,495	8	7

APPENDIX XXXVIII

Statement Showing the actuals of Hill Tribes Budget for the year 1945-46

No.	Head of Receipts.	Amount.	Total	No.	Head of Expenditure	Amount	Total.
1	2	3	4	1	2	3	4
(1) House Tax,							
	(a) Collected by Ukhru H.O	24,510- 1-0		(1)	Pay of S.D.O & Establishment	67,599- 4-0	
	(b) Collected by sadar "	469-11-0	24,979-12-0				
(2) Court fees							
	(a) Collected in Cash	95- 9-0		(2)	Office Contingency	849-15-0	
*	(b) Collected in stamp	3,475- 7-0	3,571- 0-0	(3)	P.W.D. Contingency	18,055- 4-0	
(3)	Miscellaneous	4,124- 8-0	4,124- 8-0	(4)	Education Contingency	4,578- 0-0	
(4)	Fine	1,180- 0-0	1,180- 0-0		Grand Total		Rs 91,082-7-0
(5)	Salt Tax	508- 4-0	508- 4-0				
Total Rv. 34,363-8-0							

* These stamps are bought by the petition-writers from the State Office direct

APPENDIX XXXIX

Assets and Liabilities of the Manipur State for the year 1945-46

	Assets	Liabilities
1. Invested in Government	4	Loan 1960-70 Rs 3,97,000- 0- 0
2. " Do	3	Defence " 1951-54 " 3,00,000- 0- 0
3. " Do	3/	Victory " 1957 " 10,00,000- 0- 0
4. " Do	3	2nd " 1951-61 " 11,40,000- 0- 0
5. 12 years Post Office National Savings Certificate,		5,00,000- 0- 0
6. House Building & Miscellaneous Advance outstanding		2,283- 0- 0
7. Jiri Agricultural Loan outstanding		Nil
8. Capital invested in Hydro Electric Scheme		1,08,373- 0- 0
9. Balance of Flood damage Loan taken by Hydro		
Electric Board		23,862- 0- 0
10. Departmental Permanent Advance		24,803- 7- 0
11. Cash Balance in the Treasury, Bank etc		22,12,127-10-10
Total		Rs 57,08,449- 1-10

APPENDIX XL

Statement of Medical Relief afforded in Manipur State
during the year 1945-46
(Valley)

Dispensaries	Number of patients treated		Results of treatment of indoor-patients						Daily average attendance		Operations	
			Discharged									
	Outdoor	Indoor	Cured	Relieved	Otherwise	Died	Remaining under treatment	Indoor	Outdoor	Minor	Major	
1	2	3	4	5	6	7	8	9	10	11	12	
Civil Hospital	33,033	839	603	99	66	25	46	427	906	792	99	
Palace Dispensary	2,422									663	19	
Jail and Police Dispensary	1,128	70	57	6		6	1	531	2174	24		
Leper Asylum	93	44		2	4		38	3511	239	11		
Moirang Dispensary	8,563									2316	173	
Mayang Imphal ,,	5,900									1616	103	
Kakching ,,	8,773	42	21	14	6	1		289	2403	320	5	
Thoubal ,,	8109									2221	115	
Bishenpur ,,	16,222									7693	129	
Khuga Valley ,,	21,992	151	76	51	15	2	7	184	251	45	1	
Jiribam ,,	6,136	14	11		1	2		04	1681	34		
T B Hospital ,,		2				1	1	125				
Total	1,12,371	1,162	708	172	92	37	93	100,905	326,66	1,765	105	

APPENDIX XLI

Statement of Medical Relief afforded in the Manipur State during
the year 1945-46
(Hills)

Dispensaries	Number of patients treated		Results of treatment of indoor patients						Operations			
			Discharged									
	Outdoor	Indoor	Cured	Relieved	Otherwise	Died	Remaining under treatment	Indoor	Outdoor	Minor	Major	
1	2	3	4	5	6	7	8	9	10	11	12	
Tamonglong Dispensary	8,118	67	49	11	6		1	18	2194	62		
Kangpokpi ,	7,335	10	9			1		56	2009	116		
Thanlou ,	14,759	51	42	12	5	1	1	270	4042	55		
Mao ,	6,002	2	2					605	1660	46		
Ukhrul ,,	8,216	166	112	39	10	3	2	357	2250	50		
Shugnu ,,	6,745	21	16	4	1			65	1850	17		
Tengnoupal ,,	6,377									2009	11	
Total	58,112	317	230	56	22	5	4	7360	16014	307		

APPENDIX XII
Showing number of deaths from contagious diseases and other causes amongst animals during the year 1915-16;

District		Equine
Main	Pur	
1		2 Glanders
1		3 Anthrax
16		4 Surra
		5 Dourine
		6 Other contagious disease
		7 Rabies
17		8 Total
28		9 Rinderpest
111		10 Foot and mouth disease
		11 Haemorrhagic septicæmia
29		12 Black quarter
1		13 Anthrax
		14 Other contagious diseases
124		15 Other causes not of contagious nature
347		16 Total
46		17 Rabies
24		18 Distemper
		19 Anthrax
6		20 Fowl cholera
75		21 Total

APPENDIX N SUMMARY OF RESULTS OF PREVENTIVE MEASURES DURING THE YEAR 1945-46

APPENDIX N.IV
Showing the number of animals treated at Veterinary Hospital

APPENDIX XLV

Showing the number of animals treated and castrated on tour during the year 1945-46

District	2 Number of villages visited	3 Number of men employed	Castrations performed			Treated against contagious diseases			Treated against non-contagious diseases			16 Total No. of cases treated and castrated	17 Remarks		
			4 Equine	5 Bovine	6 Other	7 Total	8 Equine	9 Bovine	10 Other	11 Total	12 Equine	13 Bovine	14 Other	15 Total	
Mampur State	70 561 40	V.O T Ass'tt Senior Comp	54	1,681 418	3	2,132	2,132	1,681 418	3	2,132	100	100	115	2,301	
Total			41	74	—	2132									

APPENDIX XLVI

Statistical returns of Primary and Village Schools for the year 1945-46

11 Serial No	2 Kind of Schools	3 Number of schools	Number of pupils on the rolls			Classification of pupils on the basis of the languages they study			Classification of pupils on the basis of religion			19 Number of Teachers	20 Remarks	
			4 Boys	5 Girls	6 Average monthly attendance	7 Average daily attendance	8 English	9 Hindi	10 Sanskrit	11 Bengali	12 Arabic, Persian and Urdu	13 Manipuri	14 Hindu	15 Others
(a) Valley														
1	Upper Primary	3	1,49	8	901.99	8,035.65	6.7	107	1,181	11,52	607	13 Manipuri	14 Hindu	
2	Lower Girls Schools	83	11,289.50	9,337.93	8,035.65	1,394	31			377		1	1	11 Bengali
3		5	377	273.98	270.30	51								12 Arabic, Persian and Urdu
(b) Sirdar														
4	Upper Primary	1	77	25	21.84	37								13 Manipuri
5	Lower	11	832.72	917.52	829.77	93								14 Hindu
6	Village Schools	6	228	7	214.77	200.61								15 Others
(c) Ukhral														
7	Upper Primary	2	153	13	153.65	119.27	106							16 Malaymed
8	Lower	5	31.47	36.93	322.9	45								17 Naga
9	Village Schools	22	708	8	798.5	628.2								18 Others
(d) Tamenglong														
10	Upper Primary	1	114	10	102.89	79.11	25							19 Number of Teachers
11	Lower	2	151	2	112.08	9.04	6							20 Remarks
12	Village Schools	12	206	2	21.14	200.89								21 Village schools are not received

APPENDIX XLVII

Statistical Returns of High and Middle Schools for the year 1945-46

Name of Schools	Number of Masters	Number of Graduates	Number of Pupils	Average Attendance	Number taking School Exam	Number Passing	Number taking Matriculation	Number Passing			Remarks
								1st Division	2nd Division	3rd Division	
1	2	3	4	5	6	7	8	9	10	11	12
Johnstone High School	15	8	418	90.35	391	308	27	3	7	12	
Churachand	17	5	669	49.77	638	547	17		2	8	
Tombisana	13	4	477	75.35	139	148	3		1		
Tamphasana Girls' High School	10	3	149	71.67	65	61					
Fazia Middle English Madrasa	2		66	30.36	40	31					
Nambol Middle English School	4		213	81.2	120	110					
Canchupur Polytechnic School	16	1	303	88.97	311	303					
Ukhral Middle English School	12		11	37.6	28	18					
Tamenglong Middle English School	10		214	18.1							

APPENDIX XLVIII

Statement showing the expenditure incurred on State Works Regd. No. 8.
during the year 1945-46

Particulars 1	Amount 2	Total 3		Remarks 3
		1	9	
Upkeep of Roads, Bridges and Culverts.				
1st class Valley roads	39,124	1	9	
2nd and 3rd class Valley roads	34,648	3	0	
River Protection	52,887	12	0	
Valley Bridge maintenance	80,276	0	4	
Valley Culverts, Roads and Irrigations	9,483	7	0	
Kakching khunow to Kunib New Road, E/Works and bridge over Maiambakhong	43,040	2	3	2,59,459-10- 4
Renewal and Improvement				
Reconstruction of Ilyangthang bridge	526	4	0	
Do Kakching Khulen school	4,517	9	2	
Converting the Pacea Cookshed of Civil Police, Imphal, into an office	1,792	11	6	
Reconstruction of a Katcha type Bishenpur L. P. School	2,296	2	3	9,132-10-11
Upkeep of Offices in Imphal				
State office and connected buildings	1,549	11	0	
Land Revenue Office	1,833	4	6	
Jail Buildings	3,069	0	9	
Cheirap and Parchayet Courts	1,420	3	0	
Press building and Education office	2,258	3	6	
Police office and barracks	2,229	13	7	
M. S. P. barracks and Hospital etc.	3,876	14	6	
Imphal Civil Hospital and buildings	7,515	14	0	
Leper Asylum	2,767	6	9	
P. W. D. Office and workshop	5,622	11	0	
Veterinary and Hospital Buildings	571	12	7	32,71-15- 2
Upkeep of Residencies in Imphal				
Palace Mainblock and buildings	13,212	5	3	
Sree Govindajee's temple and connected buildings	4,356	10	0	
P. M. S. D.'s Bungalow No. 6	5,261	6	0	
Supt. of Police Bungalow No. 1	981	9	9	
Bungalow No. 3	2,994	4	0	
Bungalow No. 2 (C. C. C's)	694	1	9	
Poleground	490	9	0	
Langthabal Residencies and Outhouses	1,484	11	0	
Babupara Houses	4,544	6	3	
Pureiromla Bungalow	1,219	13	9	35,239-12- 9
Upkeep of State buildings outside Imphal				
Valley Panchayet Courts	611	9	9	
Toll Gates	57	5	0	
Valley Rest Houses	9,652	14	6	
Valley Dispensaries	6,438	6	0	
Existing valley Schools	6,248	5	0	23,008-8-3
Miscellaneous				
Workshop tools and plants	10,514	11	0	
Office Contingencies	11,354	3	1	
Drawing and Survey Instruments	4,988	0	0	
Unforeseen	6,205	4	3	
New Type writer machine	1,180	0	0	34,242-2-4
Carried over Total	...	...	...	3,23,802-11- 9

APPENDIX XLVIII

Statement showing the expenditure incurred on State Works regd. No.8
during the year 1915-16.

Particulars.	1	Amount			Total	Remarks
		2	3	4		
Frought forward					3,93,802-11- 9	
Original works						
Construction of 4 State buildings at Sawombung, Sekmai, Heingang and K. K. Reserve	7,016	11	6	7,016-11- 6	
Jiribam						
Storm Damage	...	2,496	4	0		
Repairs to Hospital and connected buildings	...	1,324	3	0		
Mauzadar's Staff Quarters	...	1,840	4	0		
Police Barrack and Staffs Quarters	...	1,293	11	0		
Rest house and Berai	...	653	7	0		
Jiri School	...	299	4	0		
Maintenance of forest buildings at Jirimukh	...	953	0	0		
Repairs to bridges at Jiribam	...	700	0	0	9,560-1-0	
Special grant						
Completion of metalling of the road to M/Imphal	...	68,440	8	0		
Waikhong to Ithai Road	...	1,898	4	0		
Repairs to various State Roads ruined by the Military	...	1,15,262	13	7		
Purchase of Axles and Rims	...	2,25,716	8	9		
Exemption of tribute	...	24,605	1	4	4,35,923 3-8	
Grand total	8,46,302 11-11	

APPENDIX XLIX.

Statement showing the expenditure incurred on Hill Works Regd. No. 2 (II), during the year 1915-16.

Particulars	Amount	Total	Remarks
1	2	3	4
Sadar Sub-Division.			
Contingencies (Upkeep of Roads and Bridges).			
Bridges	378- 6-6		
Churachandpur Road bridges	1,376- 5-9		
Heirock " "	66- 6-0	1,821- 2-3	
Original Works.			
Completion of State Doctor's, qtrs. at Kangpokpi ...	1,022- 0-6		
Deputy A. P. M. S. D.'s Office and Lambus' quarters at Mao	137- 6-3	1,159- 6-9	
Special grant.			
1. Exemption of tribute	915- 5-6		
2. Lambu Line	9,952- 3-3	10,867- 8-9	
Establishment.			
1. Establishment pay	1,843-11-0		
2. T. A.	352-14-0	2,196- 9-0	
East Sub-Division			
Administration.			
Major Head No. I.			
S. D. O.'s pay	8,580- 0-0		
His T. A.	869-12-0		
" Staff's pay	15,768- 0-0		
" Temporary Staff's pay	2,813- 0-0		
" Staff's T. A.	1,457- 5-0	20,104-11-0	
Leave pay	66- 6-0		
Contingencies.			
Office Contingency	748-11-0		
Discretionary	101- 4-0	849-15-0	
Major Head No. 2.			
P. W. D.			
Establishment pay	8,044- 5-0		
Temporary Establishment pay	1,344- 0-0		
T. A.	506-10-0	9,894-15-0	
Contingencies "Upkeep of Bridle Paths"			
Bridle paths	5,325-11-0		
Upkeep of Bridges	2,988- 2-0		
Slip Clearing	1,555-14-0		
Upkeep of Head quarters Station	559- 4-0	11,117-15-0	
Improvement of Bridle Paths	689- 0-0		
P. W. D. Original Works			
Water supply in Ukhru			
Purchase of furniture for Rest			
Houses, Office and Bungalow	74-10-0		
Tools, Plants and Misc.			
Timber storage	301-14-0	3,289- 8-9	
9 new Rest Houses	2,738-12-9		
One Serai at Ukhru Head quarters	174- 4-0		
One wooden Bridges over Lanier River			
Upkeep of Buildings			
Buildings	2,727-14-3	2,727-14-3	
Major Head No. III.			
Education Staff pay			
M. E. School	8,254-14-0	8,254-14-0	
M. E. Contingencies.			
Misc. Books and Stationery	482-13-0		
Scholarship	1,474- 8-0		
L. P. Staff Pay.	19,851-14-0		
Education Staff T. A.	43- 2-0	19,895- 0-0	
L. P. Contingencies			
Misc., Books and Stationery	795- 0-0		
Purchase of furniture etc.	1,199-11-0		
L. P. Scholarship	626- 0-0		
Construction of a new M. E.			
Hostel at Ukhru	919-14-0	919-14-0	
Total	...	...	1,07,127- 1-9

APPENDIX L

Statement showing the expenditures incurred on the State Water Works
for the year 1945-46

Particulars	Amount	Total	Remarks
1	2	3	4
Water Works			
1. Works ...	8,116 6-6	8,116 6-6	...
Establishment			
1. Staff's pay ...	2,380 0-0	2,380 0-0	...
—			
Total ...		10,496 6-6	...

APPENDIX LI

Statement showing the expenditure incurred on the Shillong Property in
British India for the year 1945-46

Particulars	Amount	Total	Remarks
1	2	3	4
Establishment			
1. Establishment pay ...	1,956 0-0		
2. Agent's fixed allowance for Contingencies	60 0-0	2,016 0-0	
Annual repair			
1. Redland and Le Chatelet and Outhouses ...	2,191 1-0	2,191 1-0	
Contingencies			
1. Municipal Tax ...	700 0-0		
2. Miscellaneous ...	5 0-0	705 0-0	
Gauhati property			
1. Contingencies ...	21 2 0	21 2 0	
—			
Total ...		1,933 3-0	...

APPENDIX LII

List of British Indian Acts, Rules, Orders and Ordinances introduced into the Manipur State for the year 1945-16.

Serial No.	Name of Act or Rule.	Darbar Resolution enforcing or adopting the act or rule
1	Cotton Textile Fund Ordinance, 1941	D. R. No. 10 of 26.7.45
2	Assam Resettlement Manual	do 4 of 8.8.45
3	Assam Sales of Motor Spirit and Lubricants Taxation Act, 1939	
4	Consumer Goods (Control of Distribution) Order, 1945	do 4 of 31.10.45
5	Indian woollen Goods (Control) Order 1944 and 1945	do 22 of 28.11.45 do 11 of 2.2.46
6	Cotton Cloth & Yarn (Control) Order 1945	do 5 of 13.12.45
7	Civil Motor Cars Control Order, 1945	do 15 of 3.1.46
8	Cotton Cloth & Yarn (Forward Contract Prohibition) Order, 1945	do 30 of 2.2.46
9	Cotton Textiles (Dyes & Chemicals) Control Order, 1945	do 32 of 13.2.46
10	Paper (Packing of Cotton Textiles) Control Order, 1945	do 30 of 20.2.46
11	Indian Penal Code Codification	do 28 of 27.2.46
12	Indian Companies Act 1913	do 15 of 12.3.46
13	Flour (Use in Soap making Prohibition) Order, 1946	do 14 of 7.3.46
14	Paper Control (Economy) Order 1945	do 15 of 27.3.46
15	Paper Price Control Order 1945	do 23 of 27.3.46
16	Food grains (Purchase and Option Prohibition) Order 1946	do 12 of 10.4.46
17	Indian Motor Vehicle Act & Rules 1939	do 11 of 12.4.46

APPENDIX LIII

Arts and Crafts Department of the Manipur State
balance sheet as at the 31st December, 1946

Liabilities		Assets	
Capital	29,10,257-6-2	Standby Debtors	1,09,113- 8- 2
Permanent advance	2,600- -0	Stock (Closing)	14,315- 0- 0
Net profit	2,19,124-0-6	Cash in hand	2,084-10- 8
		Credit to the State	
		Exchequer	30,05,566- 3-10
Total	31,31,379-6-8	Total	31,31,379-6-8

I certify that I have examined the above Balance Sheet and according to the best of my information as a result of test-audit of the books of the Arts & Crafts Department, as also of Manipur Maintenance, and a consideration of the explanation given to me, the account is correct, subject to the remarks made in the Audit Note issued separately.

Dated Imphal,
The 16th January, 1947. Sd. S. C. Bhattacharya,
Resident Auditor, Manipur State. Sd. Priya Brata Singh,
Art & Crafts Member, Manipur State Darbar.

APPENDIX LIV

The Manipur State Hydro-Electric Concern General Balance Sheet as on the 31st March, 1946
Capital and Liabilities

	1939-40	1940-41	1941-42	1942-43	1943-44	1944-45	1945-46	Total
Capital Account :—								
Manipur State Darbar on Capital Construction, 1,08,313-6-1								
Manipur State Darbar for Flood Damage Loan 23,614-12-3	1,31,988-2-4	1,31,988-2-4	1,31,988-2-4	1,31,988-2-4	1,31,988-2-4	1,31,988-2-4	1,31,988-2-4	1,31,988-2-4 *
Donation by the Manipur State Darbar as a nucleus for a Reserve Fund (vide Letter No. 4303 G. S., dated the 112-39 from the Secretary to the Governor of Assam).	15,430-14-2	15,430-14-2	15,430-14-2	15,430-14-2	15,430-14-2	15,430-14-2	15,430-14-2	15,430-14-2
Sundry Creditors,	...	...	...	...	...	...	6,837-13-0	6,837-13-0
Bank Overdraft,	...	...	...	...	...	...	260-3-11	260-3-11
Profit and Loss Account :—								
Balance as per last Balance Sheet,	1,00,964-0-7	1,09,225-7-3	1,22,019-2-4	1,41,115-8-11	1,44,616-8-0	1,41,195-15-1	1,85,942-12-5	1,00,964-0-7 *
Add net profit as per Appropriation Account Schedule VII).	8,261-6-8	12,593-11-1	19,096-6-7	2,910-15-1	...	41,742-13-4	39,658-4-9	1,27,517-9-6
Deficit Net Loss as per Appropriation Account Schedule VII.	...	...	...	...	2,890-8-11	...	...	2,860-8-11
Net amount of profit available,	...	1,09,225-7-3	1,22,019-2-4	1,41,115-8-11	1,44,616-8-0	1,41,195-15-1	1,85,942-12-5	2,25,601-1-2
Grand Total	...	2,56,644-7-9	2,69,435-2-10	2,88,534-9-5	2,91,475-8-6	2,88,64-15-7	3,33,361-12-11	3,80,118-2-7

Represented balance as per Balance Sheet as on the 31st March, 1939.

APPENDIX LIV

The Manipur State Hydro-Electric Concern General Balance Sheet as on the 31st March, 1946
Property and Assets.

	1939-40	1940-41	1941-42	1942-43	1943-44	1944-45	1945-46	Total
1. Capital Account :—								
Amount expended as per Schedule 1.	1,61,778. 27	1,61,553. 6. 7	1,56,111. 2. 0	1,53,932. 11. 7	1,48,64. 1. 1	1,43,77. 12. 5	1,38,950. 5. 10	1,71,549. 13. 1
Less Depreciation	5,918. 1.3	6,039. 6. 4	5,809. 3. 11	5,318. 12. 8	4,851. 5. 6	4,726. 1. 7	4,379. 1. 5	36,979. 1. 8
	<u>1,58,839. 11. 1</u>	<u>1,55,519. 0. 3</u>	<u>1,50,331. 2. 1</u>	<u>1,48,601. 1. 1</u>	<u>1,43,64. 2. 5</u>	<u>1,38,651. 5. 10</u>	<u>1,33,570. 11. 5</u>	<u>1,34,570. 11. 5</u>
2. Service Connection on hire system,	160. 8. 9	710. 8. 2	660. 7. 5	61. 7. 0	51. 6. 5	51. 5. 10	480. 5. 3	760. 8. 9
Less Replacement at Reserve at 5%	50. 0. 7	50. 0. 7	50. 0. 7	50. 0. 7	5. 0. 7	5. 0. 7	5. 0. 7	350. 4. 1
	<u>710. 8. 2</u>	<u>610. 7. 7</u>	<u>610. 7. 0</u>	<u>510. 6. 5</u>	<u>5. 0. 7</u>	<u>46. 5. 3</u>	<u>410. 4. 8</u>	<u>410. 4. 8</u>
3. Sundry Debtors	1,630. 0. 0	880. 0. 0	1,292. 0. 0	25,963. 15. 0	27,502. 15. 1	25,642. 15. 0	33,483. 4. 3	33,483. 4. 3
4. Stores on hand	6,949. 31	10,579. 5. 5	12,189. 15. 5	...	3,4. 0. 0	5,07. 9. 6	21,836. 15. 6	21,836. 15. 6
5. Tools and Plant on hand	2,801. 7. 9	3,169. 13. 6	5,164. 2. 11	...	..	..	..	..
6. Cash in hand on 31st March,								
Imphal Treasury	19,301. 0.3	12,787. 11. 5	5,227. 0.1	3,51. 1. 6	9. 11	41. 2. 2. 11	54,430. 8. 6	54,430. 8. 6
Lloyds Bank	16,086. 0.5	5,009. 2.11	15,813. 1.11	15. 3. 4. 5	534. 11. 1	95. 5. 1	...	...
With Chairman	170. 11	316. 8. 3	71. 10. 0	..	..	..	122. 14. 0	122. 11. 0
	<u>35,357. 1.8</u>	<u>18,233. 6. 7</u>	<u>17,142. 9. 9</u>	<u>45. 8. 8. 11</u>	<u>144. 10. 1</u>	<u>48. 2. 9. 1</u>	<u>54,553. 6. 6</u>	<u>54,553. 6. 6</u>
7. Permanent Advance	120. 0.0	120. 0. 0	220. 0. 0	22. 0. 0	2. . . .	2. . . .	200. 0. 0	240. 0. 0
8. Investment	19,976. 1.6	19,976. 1.6	70,579. 8. 3	7,579. 8. 3	1,34,579. 8. 3	1,14,879. 8. 3	1,24,879. 8. 3	1,24,879. 8. 3
9. House Building Advance ....	..	..	212. 0. 0	184. 0.	184. 0.	184. 0.	184. 0. 0	184. 0. 0
10. Remittances in transit ....	..	..	..	..	..	..	10,000. 0. 0	10,000. 0. 0
Grand Total	2,56,611. 7.9	3,69,138. 2.10	3,88,534. 9. 5	2,01,785. 8. 1	2,88,711. 15. 7	3,83,301. 12.11	3,8,113. 2. 7	3,50,118. 2. 7

APPENDIX LIV

The Manipur State Hydro-Electric Concern General Balance Sheet as on the 31st March, 1946.

The Balance Sheet has been prepared on the basis of the records and documents available in the Offices of the Chairman, Hydro-Electric Board, the President, Manipur State Darbar and the State Engineer and according to the best of my information as a result of test-audit of the books and a consideration of the explanation given to me, the account is correct, subject to the remarks made in the Audit Note issued separately.

Dated Imphal,
The 7th December, 1946.

Sd. S. C. Bhattacharya,
Resident Auditor, Manipur State.

Sd. C. Giinson,
Chairman, Hydro-Electric Board,
Manipur State.

APPENDIX LV.

Manipur Maintenance (Trading) Balance Sheet as at the 30th June, 1946.

		Capital and Liabilities.		Property and Assets.	
Capital -					
Amount drawn from the State up to 30th June, 1945 as per Balance Sheet, as on 30-6-45.	..	43,15,988- 4- 5		Sundry Debtors	2,228- 7- 0
Add amount drawn in 1945-46	8,12,938- 6- 9	51,28,926-11- 2		Claims Suspense	80,087- 5- 6
Sundry Creditors		13,261- 8- 0		Less Pad. Debt Reserve	74,631-11- 8
Profit and Loss Account :-				Stock (Closing) as valued by the P.M.S.D. (M. M.)	54,903- 6- 0
Balance, 1st July, 1945 as per last Balance Sheet	11,09,686- 5-10			Amount credited to the State Exchequer as per last Balance Sheet	53,41,638-10- 0
Add Net profit in 1945-46	3,53,837-15- 1	17,63,524- 4-11		Add (i) amount credited in 1945-46 on M. M. Account	14,85,362-10- 5
				(ii) Amount credited in 1945-46 on Arts & Crafts Account	11,824- 7-10
				Cash in hand	68,38,825-12- 3
Total	..	69,05,712- 8- 1		Total	1,299- 8- 0
					69,05,712- 8- 1

Certified to be correct according to the books of the President, Manipur State Darbar (M.M.), subject to the remarks made in the Audit Note issued separately.

Dated Imphal,
The 18th December, 1946. Sd. S. C. Bhattacharya, Sd. F. F. Pearson,
Resident Auditor, Manipur State. President, Manipur State Darbar (M.M.)

